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1985

# *Annual Reports*

## 1985



The New Algonquin Bridge  
Sandwich Notch

*Town of Sandwich*  
*New Hampshire*

University of New Hampshire  
Library

## GENERAL INFORMATION

TOWN OFFICE ..... 284-7701  
Monday through Friday, 8:30 a.m. - 3:00 p.m.  
Town Hall

SELECTMEN'S MEETINGS ..... 284-7701  
Mondays, 7:30 p.m.  
Town Hall

HIGHWAY DEPARTMENT ..... 284-6950  
Monday through Friday, 7:00 a.m. - 3:30 p.m.  
— Summer —  
Monday through Thursday, 6:30 a.m. - 5:00 p.m.

TOWN CLERK .....  
Tuesday and Thursday, 9:00 a.m. to Noon  
Monday Night, 7:00 - 9:00 p.m.  
All business will be conducted at the Town Clerk's  
Office in the Town Hall

TAX COLLECTOR ..... 284-7113  
First Wednesday of each month from 7:00 p.m. to 9:00 p.m.  
Every Wednesday 10:00 a.m. to 12:00 Noon

PLANNING BOARD MEETINGS  
First Wednesday of Each Month, 7:30 p.m.

CONSERVATION COMMISSION MEETINGS  
Second Tuesday of Each Month, 7:30 p.m.

HISTORIC DISTRICT COMMISSION MEETINGS  
Third Tuesday of Each Month, 7:30 p.m.  
Town Hall

TRUSTEES OF TRUST FUNDS (information) ..... 284-6629

BOARD OF ADJUSTMENT (information) ..... 284-7701  
Town Hall

WENTWORTH LIBRARY ..... 284-6665  
Monday 2:00 p.m. - 6:00 p.m.  
Wednesday 2:00 p.m. - 9:00 p.m.  
Friday 2:00 p.m. - 6:00 p.m.  
Saturday 9:00 a.m. - 2:00 p.m.

LIBRARY TRUSTEES (information) ..... 284-6665

# ANNUAL REPORTS

of the

## OFFICERS

of the

## TOWN OF SANDWICH

New Hampshire

FOR THE YEAR ENDING DECEMBER 31, 1985

**This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.**

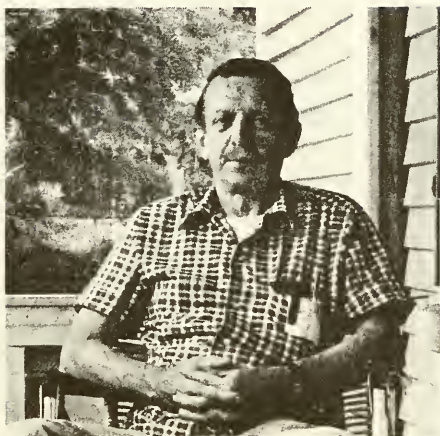
RICHARD C. PAPEN  
ROBERT N. BURROWS  
FREDERICK C. ROZELLE, JR.  
Selectmen

*Cover Sketch by Art Department of  
White Mountain National Forest*

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## DEDICATION



The 1985 Town Report is dedicated to John L. "Jack" Webb, Jr., who has served as Tax Collector for 12 years. The Selectmen join the Town in giving Jack a well deserved thank you for a job well done.

Jack grew up in Philadelphia, and attended the public schools there until he graduated from high school. During World War II he served in the Navy for two years. After the war he attended the University of Delaware, and then the Pierce School of Business where he got a certificate of Business Administration. In 1953 Jack came to New Hampshire to be office manager at Keasby and Mattison in Meredith. In 1958 he moved to Sandwich. In 1962 he married Eleanor (Lee), and the two have two daughters, Mary Elizabeth (Betsy) and Martha. They have also had foster children in their home, Selina and Joyce becoming part of their family. The Webb family has lived in the village of Center Sandwich for many years. Both Jack and Lee Webb have run their businesses from their home.

Jack has worked in the Burrows store since 1970 and has worked as a rural carrier for the Post Office since 1979. He also does accounting and is a member of the National Association of Public Accountants. Between 1954-78 Jack was either a Boy Scout Leader or a committee member. He has been a member of the Sandwich Town Club since its inception, and is a former president. At the present time he is serving on the Sandwich Historical District Commission where he has served since the Commission was started.



## LIST OF TOWN OFFICERS

*Moderator*  
John R. Taylor

*State Senator*  
Roger Heath

### *Representatives to the General Court*

Jack Schofield

Frank McIntire

### *Selectmen*

Richard C. Papen  
Robert N. Burrows  
Frederick C. Rozelle, Jr.

Term expires 1986  
Term expires 1987  
Term expires 1988

*Town Clerk*  
Rita P. Taylor

*Deputy Town Clerk*  
Mary F. Hambrook

*Tax Collector*  
John L. Webb

*Deputy Tax Collector*  
Rita M. Buker

*Treasurer*  
Edwards F. Leiper, 3rd

*Deputy Treasurer*  
Denny C. Kalette

### *Library Trustees*

Janet Laverack  
Lynwood Bryant  
Barbara Parsons  
Donald McDougall  
Margaret Goodwin  
John Perkins

Term expires 1986  
Term expires 1986  
Term expires 1986  
Term expires 1987  
Term expires 1988  
Term expires 1988

### *Trustees of Trust Funds*

Jane A. Brewer  
Earle C. Peaslee  
Dana H. Pearson

Term expires 1986  
Term expires 1987  
Term expires 1988

*Cemetery Trustees*

Robert N. Burrows	Term expires 1986
Elisabeth G. Powers	Term expires 1987
Geoffrey Burrows	Term expires 1988

*Supervisors of the Checklist*

Edna Bickford	Term expires 1986
John E. Mayer	Term expires 1988
Janet Brown	Term expires 1990

*Ballot Inspectors*

Elizabeth Peaslee	Republican
Pauline Peaslee	Republican
Nancy Benton	Democrat
Dale Mayer	Democrat

*Health Officer*

Dr. Alan F. Houston

*Police Chief*

Charles F. Berry

*Town Road Agent*

Peter E. Prentice

*Forest Fire Warden*

Francis G. Hambrook

*Town Forest Committee*

Robert N. Burrows	Peter Pohl	James Mykland
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*Sandwich Volunteer Fire Department*

Francis G. Hambrook, Chief

*Civil Defense Director*

Ned Grant

*Auditors*

Carri, Plodzik and Sanderson

*Sandwich Planning Board*

Dr. Sam Kirkwood	Term expires March 31, 1986
Robert Delgado	Term expires March 31, 1987
Walter Carlson	Term expires March 31, 1988
Robert Miner	Term expires March 31, 1988
Dorothy LaPointe	Term expires March 31, 1989
Albert Hansen, Jr.	Term expires March 31, 1990
Robert N. Burrows	Ex Officio

*Board of Adjustment*

Stuart W. Heard	Term expires March 31, 1986
Philbrick Dodge	Term expires March 31, 1987
Frank C. Henry	Term expires March 31, 1988
Roger W. Hamblin	Term expires March 31, 1989
Norman W. Chatel	Term expires March 31, 1990

*Lakes Region Planning Commission*

Philip Parsons	Term expires March 31, 1988
Frank C. Henry	Term expires March 31, 1986

*Sandwich Conservation Commission*

Roland Hoag, Jr.	Term expires March 31, 1986
Gordon Ford	Term expires March 31, 1986
John Perkins	Term expires March 31, 1987
Joseph Upson	Term expires March 31, 1987
Lisa Shambaugh	Term expires March 31, 1987
Richard Bartasek	Term expires March 31, 1988
Martha Raver Carlson	Term expires March 31, 1988
Ralph Bickford	Substitute
Raymond K. Conley, Jr.	Honorary Member

*Historic District Commission*

Ned Grant	Term expires March 31, 1985
Geoffrey Burrows	Term expires March 31, 1985
Philip B. Parsons, Jr.	Term expires March 31, 1986
Jane Beckman	Term expires March 31, 1986
Robert N. Burrows	Term expires March 31, 1986
John L. Webb	Term expires March 31, 1986
Phillis Olafsen	Term expires March 31, 1988

*Recreation Commission*

Linda W. Marshall, Secretary	Term expires March 31, 1986
Donald E. Brown, Chairman	Term expires March 31, 1987
Susan Wiley	Term expires March 31, 1987
Charles Gamper	Term expires March 31, 1988
Kevin Michael	Term expires March 31, 1988



## SANDWICH TOWN WARRANT 1985

State of New Hampshire

Carroll, SS

The following is a copy of the Warrant as it appeared in the 1984 Annual Report showing the disposition of each Article as voted at Town Meeting.

To the inhabitants of the Town of Sandwich qualified to vote in Town affairs:

You are hereby notified to meet at the Town Hall in said Town on Tuesday, the 12th day of March next from 10:00 a.m. until 7:00 p.m. for the casting of ballots and at 7:30 p.m. Wednesday, March 13, 1985, at the Sandwich Central School to act upon the following articles:

(Explanation: Article 1 through 4 relating to the election of Town and Cooperative School District Officers and proposed Zoning Amendments, will be taken up on Tuesday, March 12 and polls will be open until 7:00 p.m. A second session to consider all other business will be held on Wednesday, March 13 at 7:30 p.m. as per vote of the Town to accept provisions of RSA 39:2a)

### SANDWICH TOWN WARRANT

Article #:

1. To elect by official ballot all necessary town and cooperative school district officers for the ensuing year.

*Voted in the affirmative*

Results: Selectman for Three Years	(vote for one)
Elsbeth L. Dow (Elli)	176
Frederick C. Rozelle	261
Town Clerk for One Year	(vote for one)
Rita P. Taylor	409
Road Agent for One Year	(vote for one)
Peter E. Prentice	406
Library Trustee for Three Years	(vote for one)
Margaret Goodwin	330
John E. Perkins	306
Trustee of Trust Fund for Three Years	(vote for one)
Dana H. Pearson	405
Cemetery Trustee for Three Years	(vote for one)
Geoffrey Burrows (write-in)	45
Constance Hoag (write-in)	32
Richard Burrows (write-in)	10

<b>School Board Member</b>	
from Meredith for One Year	(vote for one)
Karen J. Sticht	268

<b>School Board Member</b>	
from Meredith for Three Years	(vote for one)
Roland Isabelle, Jr.	108
Carl Johnson	238

<b>School Board Member</b>	
from Center Harbor for Three Years	(vote for one)
Eloise Coudert	94
Bess G. Hanson	254

<b>School Board Member</b>	
from Sandwich for Three Years	(vote for one)
Paula N. Adriance	212
Janet B. Bickford	225

<b>School District Moderator for One Year</b>	(vote for one)
Joseph D. Parkman	320

- To see how the Town will vote by official ballot on the following question: Are you in favor of adoption of the amendment to the Zoning Ordinances as proposed by the Planning Board? This amendment establishes a Waterfront District intended to protect certain ponds and lakes from excessive density and development. The following bodies of water are involved: Squam Lake, Bearcamp Pond, Dinsmore Pond, Little Pond, Red Hill Pond, Intervale Pond and Barville Pond.

*Voted in the affirmative.*

Results: Yes—296 No—120

- To see how the Town will vote by official ballot on the following question: Are you in favor of adoption of the amendment to the Zoning Ordinance as proposed by the Planning Board? This amendment clarifies the intent of the Zoning Ordinance with respect to permitted uses within the Historic District.

*Voted in the affirmative.*

Results: Yes—278 No—123

- To see how the Town will vote by official ballot on the following question: Are you in favor of adoption of the amendment to the Zoning Ordinance as proposed by the Planning Board? This amendment defines "Prime Wetlands" and designates certain areas in the Town of Sandwich as Prime Wetlands.

*Voted in the affirmative.*

Results: Yes—305 No—105

March 13, 1985

The meeting was called to order at 7:30 p.m. by Moderator, John R. Taylor at the Sandwich Central School. Rev. Marshall Davis gave the invocation. Philbrick Dodge led the salute to the flag.

John R. Taylor, Moderator, read the results of Articles 1 through 4 and proceeded with the Town Warrant.

5. To see if the Town will vote to adopt the provisions of RSA 149:1 with respect to construction and maintenance of sewers and waste treatment works.

Richard Papen moved.

Stuart Heard seconded.

Robert Peaslee moved to amend the article to read:

To see if the Town will vote to adopt the provisions of RSA 149:1 with respect to construction and maintenance of sewers and waste treatment works and to establish a board of sewer commissioners in accordance with RSA 149:1:19.

Seconded by Robert Rowan.

*Voted in the affirmative.*

6. To determine by vote, the salaries and/or other compensation of its Officers and Agents, recommended the rates be the same as last year.

Dana Pearson moved.

Dorothy LaPointe Seconded.

*Voted in the affirmative.*

7. To see if the Town will authorize the Selectmen to borrow money in anticipation of Taxes, the same to be paid from revenue of 1985.

John Webb moved.

Kerry Peaslee seconded.

*Voted in the affirmative.*

8. To see if the Town will vote to raise and appropriate the sum of \$96,000 for the purpose of the improvements and reconstruction of the Sandwich Slopes Road, including the cost of land acquisition to provide an alternate entrance to that roadway, for the purpose of bringing that roadway up to current town standards. This improvement is being done so that the roadway will be in appropriate condition for the Town to accept Sandwich Slopes Road as a town road. The costs of this improvement, including the land acquisition, is to be recovered from the landowners abutting the roadway by a series of betterment assessments taxed over a period of years. Breakdown as follows:

Construction	\$40,500.
Land Purchase	12,000.
Survey & Supervision	3,000.
Legal Fees, Easements, Deeds & Hearings	10,500.

Stuart Heard moved.

Paul O'Connor seconded.

Robert Burrows moved to amend the article to read:

To see if the Town will vote to raise and appropriate the sum of \$66,000 for the purpose of improvements and reconstruction of the Sandwich Slopes Road, including the cost of land acquisition to provide an alternate entrance to that roadway, for the purpose of bringing that roadway up to current town standards. This improvement is being done so that the roadway will be in appropriate condition for the Town to accept Sandwich Slopes Road as a Town road. The costs of this improvement, including the land acquisition, is to be recovered from the landowners abutting the roadway by a series of betterment assessments taxed over a period of years. Breakdown as follows:

Construction	\$40,500.
Land Purchase	12,000.
Survey & Supervision	3,000.
Legal Fees, Easements, Deeds & Hearings	10,500.

Richard Papen seconded.

Frederick Rozelle moved to amend the amendment to read:

To see if the Town will vote to raise and appropriate the sum of \$66,000 for the purpose of improvements and reconstruction to the Sandwich Slopes Road, including the cost of land acquisition to provide an alternate entrance to that roadway, for the purpose of bringing that roadway up to current town standards. This improvement is being done so that the roadway will be in appropriate condition for the Town to accept Sandwich Slopes Road as a Town road. Further, the selectmen are hereby authorized to borrowing such amounts as may be required to complete this project. Said borrowing and all costs of this improvement, including the land acquisition, is to be recovered from the landowners abutting the roadway by a series of betterment assessments taxed over a period of years. Breakdown as follows:

Construction	\$40,500.
Land Purchase	12,000.
Survey & Supervision	3,000.
Legal Fees, Easements, Deeds & Hearings	10,500.



John Webb seconded.  
*Voted in the affirmative.*

9. To see what sum of money the Town will vote to raise and appropriate for the expenses of General Government. The sum recommended by the selectmen is \$66,104. The suggested budget breakdown is as follows:

Officers' Salaries	\$ 9,000.
Officers' Expenses	31,925.
Election & Registration	1,479.
Town Hall Expenses	5,300.
Updating Property Valuations	5,000.
Computer Printouts—Tax Records	2,400.
Survey Town Lines	1,000.
Legal Expenses	10,000.

Peter Hope moved.  
 Dana Pearson seconded.  
*Voted in the affirmative*

10. To see if the Town will vote to raise and appropriate the following sums of money for:

(a) Old Home Week Observance	\$ 450.
(b) Maintenance of Notch & Dale Roads	841.
(c) Town Share for Social Security & Retirement	12,300.
(d) Audit of Town Books of Account	4,000.
(e) Forest Fires	1,000.
(f) Conservation Committee	500.
(g) Planning Board	800.
(h) Board of Adjustments	300.
(i) Care of Cemeteries	500.
(j) Town Welfare	8,000.
(k) Recreation Program	8,350.
(l) Town Dump Maintenance	22,500.
(m) Medical Insurance	18,000.
(n) Insurance Premiums & Town Officers' Bonds	28,900.
(o) Street Lights	4,900.
(p) Payment of Interest on Temporary Loan	17,000.
(q) Lakes Region Planning Commission plus 20%	1,405.
(r) Concord National Bank, Custodian Library Trust Fds	2,000.
(s) Fireworks Display on July 4	500.
(t) Care of Stray Animals	400.
(u) Lease of Emerson Parking Lot	300.
(v) N.H. Municipal Association Dues	400.
(w) Unemployment Insurance	950.
(x) Life Insurance & Weekly Indemnity	1,300.



Peter Hope moved.

Dana Pearson seconded.

*Voted in the affirmative.*

11. To see if the Town will vote to authorize the Selectmen to appoint a Highway Agent effective as of the date of Town Meeting, 1986, in accordance with RSA 231:62.

Peter Hope asked for passover.

Elsbeth Dow seconded.

*Vote by hand defeated passover.*

Walter Carlson, Jr. asked for recount

Dana Pearson seconded.

*Vote by hand in affirmative to reject passover.*

Robert Burrows moved.

Richard Papen seconded.

*Voted in affirmative.*

12. To see what sum of money the Town will vote to raise and appropriate for the care and maintenance of Town highways for both summer and winter. The sum recommended by the Selectmen is \$182,538. The suggested budget breakdown is as follows:

Employees Salaries	\$75,000.
Winter Sand & Salt	5,000.
Tarvia	12,000.
Gravel	4,500.
Culverts	1,200.
Bushes	1,800.
General Expenses	34,500.
Road Construction/Reconstruction (the above covered by \$47,538. from Block Grant)	47,538.
Dust Control	1,000.

13. To see if the Town will vote to raise and appropriate the sum of \$37,874.25 to purchase a 1985 GMC Model J8C042 truck with snow plow modification for the Highway Department and to authorize the Selectmen to withdraw up to \$32,390 from the Capital Reserve Highway Department Equipment Fund for this purpose, and further to authorize the Selectmen to trade in the 1977 Loadster 1800 International dump truck to apply against the purchase price. This is a bid price.

Stuart Heard moved.

Kerry Peaslee seconded.

*Voted in the affirmative.*

14. To see if the Town will vote to raise and appropriate the sum of

\$5,000. for the State Road Improvement, the State contributing \$10,000.

Almon Evans moved.

Richard Papen seconded.

*Voted in the affirmative.*

15. To see if the Town will vote to raise and appropriate the sum of \$9,757.31 to seal various concrete bridges, install load limit signs, and erect approach rails as needed to various Town bridges, and to use the unexpended funds from the Sandwich Notch bridge and Algonquin bridge funds for this purpose.

Almon Evans moved.

Peter Prentice seconded.

*Voted in the affirmative.*

16. To see if the Town will vote to raise and appropriate the sum of \$16,000. for the support of fire protection for the Town of Sandwich.

Bernard Swan moved.

Peter Prentice seconded.

*Voted in the affirmative.*

17. To see if the Town will vote to raise and appropriate the sum of \$4,631. to purchase the following equipment and repairs in support of the fire protection for the Town of Sandwich.

1. Helmets—2 ea. @ \$60. ....	\$ 120.
2. Bunker Coats—4 ea. @ \$169. ....	676.
3. Turnout Pants—6 ea. @ \$140. ....	840.
4. Gloves—4 pr. @ \$20. ....	80.
5. Pair Boots—3 pr. @ \$55. ....	165.
6. Nomex Hoods—10 ea. @ \$25. ....	250.
7. Two Doors, One Auto. Open— W. F. Station .....	<u>2,500.</u>
	\$4,631.

Stuart Heard moved.

William Greene seconded.

*Voted in the affirmative.*

18. To see if the Town will vote to raise and appropriate the sum of \$4,000. to compensate the volunteer fire officers and men for responsibilities, training and inspections as directed in the following manner:

Chief .....	\$150 per year
1st and 2nd Assistant Chiefs ...	75 per year
Captains (5) .....	65 per year
Engineer (1) .....	65 per year

All officers and firemen  
(a maximum of 24)

6 per training night  
for two nights per  
month

These amounts to be paid annually in December

Robert Burrows moved.

Richard Papen seconded.

*Voted in the affirmative.*

19. To see if the Town will vote to raise and appropriate the sum of \$8,350 to scrape and repaint the remainder of the Town Hall, Old Fire Station, Central Fire Station and repair Town Hall cupola.  
Stuart Heard moved.  
Richard Papen seconded.  
*Voted in the affirmative.*
20. To see if the Town will vote to raise and appropriate the sum of \$28,850 for a full-time Police Chief and for the support of the Police Department.  
Almon Evans moved  
Kerry Peaslee seconded.  
*Voted in the affirmative.*
21. To see if the Town will vote to raise and appropriate the sum of \$1,000 to purchase one (1) dumpster for the town dump and to authorize the Selectmen to withdraw up to \$1,000 from the Capital Reserve Fund for this purpose.  
Richard Papen moved.  
Frederick Rozelle seconded.  
*Voted in the affirmative.*
22. To see if the Town will vote to accept the sum of \$100,000 donated by Miss Doris L. Benz. The amount of \$100,000 to be put in an interest-bearing Trust Fund with the interest to be used in accordance with her will. This Trust Fund is to be administered by the Trustees of Trust Funds. The instructions in the will are as follows: "The annual income of this fund is to be used for general purposes of the Town as the Board of Selectmen may determine." The interest to be used as indicated in Article 25.  
Janet Brown moved.  
Dana Pearson seconded.  
*Voted in the affirmative.*
23. To see if the Town will vote to raise and appropriate the following sums of money for:
  - A. Lakes Region General Hospital . . . . . \$ 500.
  - B. Huggins Hospital . . . . . 500.
  - C. Community Action Program . . . . . 400.

D. Sandwich Home Nursing Association . . . . .	6,500.
E. Inter-Lakes Day Care Center . . . . .	335.
F. Carroll County Mental Health Services, Inc. . . . .	1,050.
G. Ambulance Service . . . . .	9,900.

Peter Hope moved to amend article D.

Robert Burrows seconded.

Item D change to \$8,000. This funding to be contingent on the completion of an agreement with the Wolfeboro Visiting Nurses Association that Sandwich residents not be billed personally for services and that only third party billing would be allowed, this arrangement to be similar to that presently in force for ambulance service.

*Voted in affirmative*

24. To see if the Town will vote to raise and appropriate a sum to be added to the Capital Reserve Department Equipment Funds. The suggested amounts are as follows:

Highways . . . . .	\$5,000.
Fire Protection . . . . .	5,000.
Dump . . . . .	3,000.
Police . . . . .	2,000.

Francis Hambrook moved

Robert Burrows seconded.

*Voted in the affirmative.*

25. To see if the Town will vote to authorize the Selectmen to expend the interest from the following trust funds in addition to such sums as have been previously appropriated in accordance with the provision and purposes of the following trusts:

1. Charles Blanchard Highway Fund . . . . .	\$ 3,274.93
2. Moses A. Hall Highway Fund . . . . .	2,693.57
3. Sandwich Town Grange Fair Association . . . . .	565.23
4. Daniel D. Atwood Sidewalk Fund . . . . .	84.72
5. Slade Improvement Fund . . . . .	397.86
6. Sandwich Revolution Bicentennial Fund . . . . .	3,100.29
7. Marjorie Thompson Fund . . . . .	3,451.37
8. Edrie Burrows Fund . . . . .	400.25
9. Lena T. Nelson Memorial Day Flag Fund . . . . .	576.97
10. Doris Benz Memorial Fund . . . . .	5,868.22

Robert Burrows moved.

Frederick Rozelle seconded.

*Voted in the affirmative.*

26. To see if the Town will vote to establish a Capital Reserve Fund in accordance with RSA Chapter 35 to be known as Office Equipment Capital Reserve Fund and to appoint the Selectmen as agents of



the Town in accordance with RSA 35 Section 15 to carry out the purpose of said Capital Reserve Fund, and further to appropriate the sum of \$16,000 to be added to this Fund, said \$16,000 to be withdrawn from Federal Revenue Sharing Funds, to finance the appropriation. (The initial purpose of this fund is to enable the Town to install a computer system for the Town financial and other records.)

Louisa Miner moved.

Dana Pearson seconded.

*Voted in the affirmative.*

27. To see if the Town will vote to raise and appropriate the sum of \$5,000 to be used by the Town Forest Committee to pay the expenses incurred in managing and surveying Town Forest land; and to authorize the Selectmen to use funds from the Town Forest account for this purpose.

James Mykland moved.

Robert Burrows seconded.

*Voted in the affirmative.*

28. To see if the Town will vote to continue to plow private driveways. Suggested fees to cover actual full costs to be set at \$30 for a driveway up to 90 feet in length and \$.30 for each additional foot and to authorize the Selectmen to set a price for plowing only of private and development roads; and to use the money raised in fees in accordance with this article and to authorize the Selectmen to allow a reduction in the 1985/1986 plowing fees for the individuals who paid in 1984 and who pay on time in 1985 and to transfer up to the sum of \$8,000 if available, from excess money from the 1984/1985 Plowing Fees to the Capital Reserve Highway Department Equipment Fund. Fees payable to October 31, 1985, for the 1985-1986 winter season.

Frederick Rozelle moved.

Dana Pearson seconded.

*Voted in the affirmative.*

Robert Burrows moved to adjourn.

Richard Papen seconded.

*Voted in the affirmative*

Meeting was adjourned at 10:28 p.m.

I, Jill E. Rawson, hereby certify that the preceeding are the true and correct results of the action taken on Articles 1 through 28 of the Sandwich Town Warrant on March 12 and March 13, 1985.

Jill E. Rawson

Town Clerk

Sandwich, NH 03227



## SPECIAL TOWN MEETING

April 23, 1985

State of New Hampshire

Carroll SS

The special town meeting held in the Town Hall was called to order at 7 p.m. by Moderator, Norman Chatel. Rev. Burrett McBee gave the invocation. Mr. Stuart Heard led the salute to the flag.

Moderator informed the meeting that we were there for only one purpose, and that was to take action on the article which was posted—as follows:

To the inhabitants of the Town of Sandwich qualified to vote in Town affairs: You are hereby notified to meet at the Town Hall in said town on Tuesday, the 23rd day of April next, at 7:00 p.m. for the casting of ballots upon the following article. (Explanation: Article one will be discussed and voted upon by secret ballot. As soon as all voters present have voted, the polls will close, and the votes will be counted.) The Moderator explained the last sentence is in error, the ballot box will remain open for one hour.

## ARTICLE 1

To see if the Town will vote to raise and appropriate the sum of \$66,000.00 for the purpose of improvements and reconstruction to the Sandwich Slopes Road, including the cost of land acquisition, to provide an alternate entrance to that roadway for the purpose of bringing that roadway up to current Town standards. This improvement is being done so that the roadway will be in appropriate condition for the Town to accept Sandwich Slopes Road as a Town road. Further, the Selectmen are hereby authorized to borrow by notes or bonds the amount of \$66,000.00 to complete this project. Said bonds or notes with interest and all costs of this improvement, including the land acquisition, is to be recovered from the landowners abutting the roadway by a series of betterment assessments taxed over a period of years to be determined by the Selectmen. This article must be voted on by secret ballot with a 2/3 affirmative vote of the voters present.

Discussion followed.

Stuart W. Heard moved.

Frederick C. Rozelle, Jr. seconded.

Moderator asked Jessie Barrett and Peter Pohl to inspect the ballot box before locking same, and informed the meeting that the voters would have one hour to cast their ballot, and informed all that those in favor should mark their ballot with a yes, and those not in favor should mark their ballot with a no. Ballot box was opened and voting began at 7:35 p.m. At 8:35 p.m. the Moderator declared the voting closed on Article 1. Mark Mayberry made a motion, seconded by Peter Prentice that we adjourn the meeting and count the ballots. The ballots were

tallied with the following results. 94 voting, 66 yes, 28 no = 70.2% voting in the affirmative.

I, Rita P. Taylor hereby certify that the preceding are the true and correct results of the action taken on Article 1 at the Sandwich Special Town Meeting on April 23, 1985.

Signed,  
Rita P. Taylor  
Town Clerk  
Sandwich, N.H. 03227

## SANDWICH TOWN WARRANT 1986

State of New Hampshire

Carroll, SS.

To the inhabitants of the Town of Sandwich qualified to vote in Town affairs:

You are hereby notified to meet at the Town Hall in said Town on Tuesday, the 11th day of March next from 10:00 a.m. until 7:00 p.m. for the casting of ballots and at 7:30 p.m. Wednesday, the 12th day of March, 1986, at the Sandwich Central School to act upon the following articles:

(Explanation: Article 1, relating to the election of Town and Cooperative School District Officers, will be taken up on Tuesday, March 11th, and poll will be open from 10:00 a.m. until 7:00 p.m. A second session to consider all other Town business will be held on Wednesday, March 12, at 7:30 p.m. as per vote of the Town to accept provisions of RSA 39:2a.)

ARTICLE 1. To elect by official ballot all necessary Town and cooperative school district officers for the ensuing year.

ARTICLE 2. Shall we adopt the provisions of RSA 72:37 for the exemption for the blind from property tax? This statute provides that every inhabitant who is legally blind shall be exempt each year from the property tax on a residence to the value of \$15,000.00. This is to be voted by secret ballot. This is a petitioned article.

ARTICLE 3. To see if the Town will vote to waive the fee to be charged for a permit to register one motor vehicle owned by any person who was captured and incarcerated for thirty (30) days or more while serving in a qualifying war or armed conflict as defined in RSA 72:28IV, and who was honorably discharged, upon providing satisfactory proof to the Town Clerk.

ARTICLE 4. To see if the Town will vote to oppose the burial, storage, transportation and production of high level radioactive waste in the Town of Sandwich and State of New Hampshire; and to call upon Congress to conduct an independent investigation with full public anticipation into the feasibility and prudence of the U.S. Department of Energy's (DOE's) present plan to dispose of radioactive waste and into DOE's competence to carry out such a plan. This is a petitioned article.

ARTICLE 5. To see if the Town will vote to authorize the Board of Selectmen to apply for, accept and expend money from the State, Federal or another government unit or a private source which becomes

available during the year subject to the provisions set forth in RSA 31:95-b.

ARTICLE 6. To see if the Town will vote to authorize the Selectmen to convey property acquired by the Town, by Tax Collector's deed, by public auction (or advertised sealed bid) or in such other manner as determined by the Selectmen as justice may require.

ARTICLE 7. To see if the Town will vote to eliminate the Board of Sewer Commissioners.

ARTICLE 8. To see if the Town will determine by vote the salaries and/or other compensation to its officers and agents at the following rates:

- A. Selectmen \$1,100.00 per year plus \$6.00 per hour for special work such as assessing, bookwork, special meetings, etc., and \$.22 per mile for official town business.
- B. Town Treasurer \$1,300.00 per year plus expenses.
- C. Deputy Treasurer \$100.00 per year plus expenses.
- D. Tax Collector \$1,500.00 per year plus expenses.
- E. Deputy Tax Collector \$100.00 per year plus expenses.
- F. Town Clerk \$750.00 per year plus fees and expenses.
- G. Deputy Town Clerk \$100.00 per year plus expenses.
- H. Moderator \$5.00 per hour for services rendered at Town Meeting and all other Town, State and National elections.
- I. Deputy Moderator \$4.00 per hour for services rendered at Town Meeting and all other Town, State and National elections.
- J. Ballot Inspectors \$4.50 per hour.
- K. Supervisors of Checklist \$175.00 per year plus \$4.50 per hour for additional work.
- L. Treasurer of Trust Funds \$550.00 per year.
- M. Forest Fire Warden \$150.00 per year.
- N. Director of Public Works; Salary \$19,500.00 to \$23,000.00 to be set by Board of Selectmen.

ARTICLE 9. To see if the Town will vote to raise and appropriate the sum of \$556,324.00 to pay the following expenditures:

General Government .....	\$ 90,631.00
Public Safety .....	56,755.00
Highways, Streets, Bridges .....	184,245.00
Sanitation .....	27,800.00
Health .....	21,327.00
Welfare .....	9,341.00
Culture and Recreation .....	3,525.00
Debt Service .....	56,000.00
Operating Transfers Out .....	23,300.00



Miscellaneous . . . . . 83,400.00  
 The breakdown of the major categories are listed in the budget.

ARTICLE 10. To see if the Town will vote to raise and appropriate the sum of \$27,455.00 for the development of the Town Recreation Program and the employment of a full-time Recreation Director, \$16,000.00 to be contributed by the Quimby Trust, the remainder (\$11,455.00) to be raised through Town taxes. (If this article is voted in the affirmative, pass over the next article.) This is Line Item #50.

ARTICLE 11. To see if the Town will vote to raise and appropriate the sum of \$25,055.00 for the development of the Town Recreation Program and the employment of a Part-Time Recreation Director, \$16,000.00 to be contributed by the Quimby Trust, the remainder (\$9,055.00) to be raised through Town taxes.

ARTICLE 12. To see if the Town will vote to establish a Capital Reserve Fund in accordance with RSA Chapter 35 to be known as Land-Fill Closure Capital Reserve Fund and to appoint the Selectmen as agents of the Town in accordance with RSA 35 Section 15 to carry out the purpose of said Capital Reserve Fund. Further to appropriate the sum of \$52,000.00 to be added to this Fund, \$12,000.00 to be withdrawn from Federal Revenue Sharing Fund, with the remainder to come from 1985 carry-over surplus funds, as already approved by the Department of Revenue Administration. (The purpose of this fund is to comply with the State Law in closing and sealing landfill.) This is Line Item #71.

ARTICLE 13. To see if the Town will vote to raise and appropriate the sum of \$5,000.00 for the State Road Improvement, the State contributing \$10,000.00. This is Line Item #63.

ARTICLE 14. To see if the Town will vote to raise and appropriate the sum of \$11,388.00 to rent/lease a CASE 480SE, 4WD, Wheel Tractor Loader Backhoe with a Wain-Roy Quiktach Swinger with a 24-inch heavy duty bucket and a 48-inch grading bucket. \$9,912.00 of this amount is for a standard backhoe and is a bid price. \$1,476.00 of this amount is for a "quick-release" hoe bucket so that a "gradall-like" bucket could be easily substituted for use in grading. The lease on the whole package may be broken at any time by the Town and is on the basis of \$949.00 per month for forty-eight months. At the end of the forty-eight month period, if the equipment proves to be satisfactory, the Town would own the equipment. (If this article is voted in the affirmative, pass over the next article.) This is Line Item #65.

ARTICLE 15. To see if the Town will vote to raise and appropriate the sum of \$39,496.00 to purchase a Case 380SE, 4WD, Wheel Tractor Loader Backhoe with a Wain-Roy Quiktach Swinger with a 24-inch heavy duty bucket and a 48-inch grading bucket, and to authorize the



Selectmen to withdraw up to \$39,496.00 from the Capital Reserve Highway Department Equipment Fund for this purpose. \$34,396.00 of this amount is for a standard backhoe and is a bid price. \$5,100.00 of this amount is for the Wain-Roy Quiktach Swinger and buckets referred to above in Article 14.

ARTICLE 16. To see if the Town will vote to authorize the Selectmen to expend the interest of \$35,107.63 from the following Trust Funds in addition to such sums as have been previously appropriated in accordance with the provision and purposes of the following trusts:

Charles Blanchard Highway Fund	\$4,237.83
Moses A. Hall Highway Fund	3,459.30
Sandwich Town Grange Fair Association	496.96
Daniel D. Atwood Sidewalk Fund	149.08
Slade Improvement Fund	403.48
Sandwich Revolution Bicentennial Fund	3,027.59
Marjorie Thompson Fund	3,231.49
Edrie Burrows Fund	654.20
Lena T. Nelson Memorial Flag Fund	1,119.98
Doris Benz Memorial Fund	18,169.59
Sandwich Recreation Fund	158.13

ARTICLE 17. To see if the Town will vote to raise and appropriate the sum of \$5,000.00 to be used by the Town Forest Committee to pay the expenses incurred in managing and surveying Town Forest Land; and to authorize the Selectmen to use funds from the Town Forest account for this purpose.

ARTICLE 18. To see if the Town will vote to accept from the Sandwich Volunteer Fire Department the gift of a 1986 Ford F-350 Four Wheel Drive Truck with a Grumman-Olsen Aluminum Body equipped with emergency lights, siren and radios, to be used by the Fire Department as a Rescue Vehicle.

ARTICLE 19. To see if the Town will vote to accept a piece of land donated and deeded by John R. Taylor. The land has 2.62 (plus or minus) acres and identified as R1 Lot 50A.

ARTICLE 20. To see if the Town will vote to continue to plow private driveways. Suggested fees to cover actual full costs to be set at \$30.00 for a driveway up to 90 feet in length and \$.30 for each additional foot and to authorize the Selectmen to set a price for plowing only of private and development roads; and to use the money raised in fees in accordance with this article, and to authorize the Selectmen to allow a reduction in the 1986/1987 plowing fees for the individuals who paid in 1985 and who pay on time in 1986 by October 31, 1986 and to transfer up to the sum of \$8,000.00, if available,

from excess money from the 1985/1986 Plowing Fees to the Capital Reserve Highway Department Equipment Fund.

ARTICLE 21. To see if the Town will vote to adopt written welfare guidelines as proposed by the Board of Selectmen. Chapter 380 of the laws of 1985 requires the Town to adopt written welfare guidelines prior to April 1, 1986. Copies are available at the Town Hall.

ARTICLE 22. To see if the Town will vote to authorize the Selectmen to spend the money remaining in the Conservation Commission "Sandwich Notch Land Procurement Fund" for other Conservation Commission projects.

ARTICLE 23. To see if the Town will vote to authorize the Selectmen to sell 20M5, a 1957 GMC with Maxime fire body, 750 Hale two stage pumper, body number VIN 554T1099, on such terms and under such conditions as the Selectmen shall determine. Proceeds from the sale of the truck are to be added to the Capital Reserve Fire Department Equipment Fund.

ARTICLE 24. To see if the Town will vote to raise and appropriate the sum of \$1,102.00 in support of the Carroll County Mental Health Services, Inc. This is a petition article. If this appropriation was approved in Article 9, pass over this article.

ARTICLE 25. To see if the Town will vote to raise and appropriate the sum of \$741.00 in support of Inter-Lakes Day Care Center. This article is by petition. If this appropriation was approved in Article 9, pass over this article.

ARTICLE 26. To see if the Town will authorize the Selectmen to borrow money in anticipation of Taxes, the same to be paid from revenue of 1986.

Given under our hands and the Seal of the Town of Sandwich this 24th day of February, 1986.

RICHARD C. PAPEN  
ROBERT N. BURROWS  
FREDERICK C. ROZELLE, JR.  
Selectmen of Sandwich

A true Copy of Warrant—Attest:

RICHARD C. PAPEN  
ROBERT N. BURROWS  
FREDERICK C. ROZELLE, JR.

# BUDGET TOWN OF SANDWICH

Appropriations and Estimates of Revenue for the  
Ensuing Year, January 1, 1986 to December 31, 1986

TITLE	1985 APPROP.	1985 ACTUAL EXPEND.	1986 RECOMMENDED & PETITION ARTICLES
<b>GENERAL GOVERNMENT:</b>			
Town Officers' Salary	\$ 9,000.00	\$ 7,800.00	\$ 9,000.00
Town Officers' Expenses	31,925.00	32,408.00	37,914.00
Election & Registration Expenses	1,479.00	823.00	3,000.00
Cemeteries	500.00	500.00	500.00
General Government Buildings	5,300.00	3,827.00	5,800.00
Reappraisal of Property, Computer			
Printout, Tax bills, quarterly Index	7,400.00	5,084.00	12,835.00
Planning & Zoning, Brd. of Adj.	1,100.00	1,606.00	2,950.00
Legal Expenses	10,000.00	3,043.00	10,000.00
Repaint Town Hall, Fire Stations,			
Cupola	8,350.00	6,091.00	-0-
Survey Town Lines	1,000.00	-0-	1,000.00
Audit Town Books (Management			
Service & Special Tax Audit)	4,000.00	4,400.00	6,000.00
Lakes Region Planning commission	1,405.00	1,405.00	1,232.00
N.H. Municipal Association Dues	400.00	400.00	<u>400.00</u>
<b>SUBTOTAL</b>			<b>\$90,631.00</b>
<b>PUBLIC SAFETY:</b>			
Police Department	28,850.00	27,997.00	30,800.00
Fire Department	16,000.00	14,547.00	16,000.00
Equipment	4,631.00	4,380.00	4,455.00
Compensation	4,000.00	2,750.00	4,000.00
Forest Fires	1,000.00	883.00	1,000.00
Dry Hydrants			<u>500.00</u>
<b>SUBTOTAL</b>			<b>\$56,755.00</b>
<b>HIGHWAYS, STREETS &amp; BRIDGES:</b>			
Town Maintenance	25,500.00	22,883.00	25,500.00
General Highway Dept. Expenses	34,500.00	32,347.00	24,588.00
Street Lighting	4,900.00	4,077.00	4,500.00
Salaries	75,000.00	74,651.00	83,500.00
Notch and Dale Road	841.00	841.00	841.00
Block Grant	47,538.00	12,495.00	45,316.00
Sandwich Notch/Algonquin Bridge Fd	9,757.31	1,112.00	<u>-0-</u>
<b>SUBTOTAL</b>			<b>\$184,245.00</b>

## SANITATION:

Solid Waste Disposal	22,500.00	21,967.00	<u>27,800.00</u>
SUBTOTAL			\$27,800.00

## HEALTH:

Ambulances	9,900.00	9,720.00	11,100.00
Animal Control	400.00	400.00	400.00
CC Mental Health, Inc. (Pet Art.)	1,050.00	1,050.00	1,102.00
Wolfeboro Visiting Nurse Assoc.	8,000.00	8,000.00	7,725.00
Huggins/Lakes Reg. Hosp. \$500/ea.	1,000.00	1,000.00	<u>1,000.00</u>
SUBTOTAL			\$21,327.00

## WELFARE:

Old Age Assistance	8,000.00	1,200.00	8,000.00
I-L Day Care Ctr. (Pet. Art.)	335.00	335.00	741.00
Community Action Program	400.00	400.00	<u>600.00</u>
SUBTOTAL			\$ 9,341.00

## CULTURE AND RECREATION:

Library Concord Nat. Bank Cust.			
Trust Fund	2,000.00	2,000.00	2,000.00
Parks & Recreation Art. 10 or 11	8,350.00	7,794.00	27,455.00
Patriotic Purposes—Fireworks	500.00	500.00	600.00
Conservation Commission	500.00	1,502.00	500.00
Old Home Week	450.00	450.00	<u>425.00</u>
SUBTOTAL			\$30,980.00

## DEBT SERVICE:

Interest Expense-Long Term Bonds & Notes			39,000.00
Interest Expense-Tax Anticip. Note	17,000.00	12,810.00	<u>17,000.00</u>
SUBTOTAL			\$56,000.00

## CAPITAL OUTLAY:

State Road Improvement Art. 13	5,000.00	5,000.00	5,000.00
Sandwich Slopes Rd. Reconstruction	66,000.00	58,000.00	—0—
Loader/Backhoe Art. 14 or 15			39,496.00
Highway Truck w/plow mod.	32,390.00	30,990.00	<u>—0—</u>
SUBTOTAL			\$44,496.00

## OPERATING TRANSFERS OUT:

Highway Equip.-Driveways Art. 20	8,000.00		8,000.00
Office Equip. Cap. Res. Fund	16,000.00	16,000.00	—0—
Dumpster	1,000.00	1,115.00	—0—
Landfill Closure-\$12,000. Revenue			
Sharing Art. 12			52,000.00
Trust Funds Art. 16	20,413.00	9,333.00	35,107.63
Town Forest Committee Art. 17	5,000.00	—0—	5,000.00
Cap. Res. Dept. Equip. Funds	15,000.00	15,000.00	15,000.00



Lease Emerson Parking Lot	300.00	300.00	<u>300.00</u>
SUBTOTAL			\$115,407.63
MISCELLANEOUS:			
FICA, Social Security	12,300.00	12,915.00	14,500.00
Insurance and Officers Bonds	28,900.00	28,743.00	46,000.00
Unemployment Compensation	950.00	1,112.00	600.00
Med. Premiums BC/BS	18,000.00	13,701.00	18,000.00
Life & Weekly Indemnity	1,300.00	1,052.00	1,300.00
Road Signs			<u>3,000.00</u>
SUBTOTAL			\$83,400.00
	<u>\$645,314.31</u>	<u>\$528,739.00</u>	<u>\$720,382.63</u>

### BUDGET WORKSHEET

#### Sources of Revenue

LOCAL TAXES	1985 ESTIMATED	1985 ACTUAL	1986 ESTIMATED
Resident Taxes	6,200.00	6,790.00	6,200.00
National Bank Stock Taxes	25.00	56.00	25.00
Yield Taxes	12,000.00	19,681.00	15,000.00
Land Use Change Taxes		1,000.00	
INTERGOVERNMENTAL REVENUES—STATE:			
Shared Revenue	35,000.00	39,053.00	35,000.00
Highway Block Grant	47,538.00	47,538.00	45,316.00
Reimb. a/c State-Federal Forest Land	15,000.00	13,569.00	13,500.00
LICENSES AND PERMITS:			
Motor Vehicle Permit Fees	45,000.00	68,817.00	55,000.00
Dog Licenses	450.00	428.00	450.00
Business Licenses, Permits & Filing Fees	1,000.00	1,900.00	1,200.00
CHARGES FOR SERVICES:			
Planning Board & Board of Adjustment			1,000.00
Parks & Recreation			16,000.00
Plow Dooryards	8,000.00	8,000.00	8,000.00
MISCELLANEOUS REVENUES:			
Interest on Deposits	9,000.00	27,245.00	10,000.00
Town Forest Committee	5,000.00		5,000.00
Trust Funds	20,413.00	20,413.00	35,107.63
Highway Truck	30,990.00	30,990.00	
Dump Trust Fund	1,000.00	1,000.00	
OTHER FINANCING SOURCES:			
Revenue Sharing Fund Office Equip./			
Dump Closure	16,000.00	16,000.00	12,000.00
Sandwich Slopes Road	66,000.00	58,000.00	1,840.00
Insurance Refund—Prior Year		6,516.00	
TOTAL REVENUES	<u>\$318,616.00</u>	<u>\$366,996.00</u>	<u>\$260,638.63</u>



## SUMMARY OF INVENTORY

Land	\$25,758,006.00
Buildings	32,308,720.00
Electric Utilities	1,371,800.00
Total Valuation Before Exemptions Allowed:	58,066,726.00
Less Blind, Elderly, Solar/Wind & Wood Heating Exemptions	115,000.00
Net Valuation on which Tax Rate is Computed	\$57,951,726.00
ELECTRIC UTILITY COMPANIES	
Public Service Company and New Hampshire Electric Co-op., Inc.	1,371,800.00
Amount of War Service Tax Credits	7,600.00
Number of Veterans who received War Service Tax Credits	134

ITEMIZATION OF QUALIFYING CURRENT USE,  
ACREAGES & ASSESSMENTS

<u>No. of Acres</u>	<u>No. of Property Owners Granted Current Use in 1984</u>	<u>Current Use Assessed Value</u>
13,380	140	\$569,931.00

# STATEMENT OF APPROPRIATIONS AND TAXES ASSESSED

## APPROPRIATIONS

General Government	\$66,104.00
Old Home Week Observance	450.00
Town Share for Social Security & Retirement	12,300.00
Audit of Town Books of Account	4,000.00
Forest Fires	1,000.00
Conservation Committee	500.00
Planning Board	800.00
Board of Adjustment	300.00
Care of Cemeteries	500.00
Town Welfare	8,000.00
Recreation Program	8,350.00
Town Dump Maintenance	22,500.00
Medical Insurance	18,000.00
Insurance Premiums & Town Officers' Bonds	28,900.00
Street Lights	4,900.00
Payment of Interest on Temporary Loans	17,000.00
Lakes Region Planning Commission plus 20%	1,405.00
Concord National Bank, Custodian Library Trust Fund	2,000.00
Fireworks Display on July 4	500.00
Care of Stray Animals	400.00
Lease of Emerson Parking Lot	300.00
N.H. Municipal Association Dues	400.00
Unemployment Insurance	950.00
Life Insurance & Weekly Indemnity	1,300.00
General Expenses of Highway	34,500.00
Block Grant	47,538.00
Town Maintenance	100,500.00
1985 GMC Model J8C042	37,874.00
State Road Improvement	5,000.00
Fire Department	16,000.00
Fire Department Equipment	4,631.00
Fire Department Compensation	4,000.00
Repaint Town Hall	8,350.00
Police	28,850.00
Dumpster	1,000.00
Lakes Region General Hospital	500.00
Huggins Hospital	500.00
Community Action Program	400.00
Sandwich Home Nursing	8,000.00
Inter-Lakes Day Care Center	335.00
Carroll County Mental Health	1,050.00

Ambulance Service	9,900.00
Capital Reserve Highways	5,000.00
Capital Reserve Highway Dept. from driveways	8,000.00
Capital Reserve Fire Protection	5,000.00
Capital Reserve Dump	3,000.00
Capital Reserve Police	2,000.00
Trust Funds	20,414.41
Computer System	16,000.00
Town Forest Committee	5,000.00
Notch and Dale Road	841.00
Seal Bridges	9,757.31
Sandwich Slopes Reconstruction	66,000.00
<b>TOTAL TOWN APPROPRIATIONS</b>	<b>\$650,799.00</b>
School Appropriations	540,198.00
County Tax	66,473.00
<b>Total Town, School &amp; County Appropriations</b>	<b>\$1,257,470.00</b>
<b>LESS: ESTIMATED REVENUES AND CREDITS</b>	
Resident Taxes	7,650.00
National Bank Stock Taxes	56.25
Yield Taxes	14,908.68
Land Use Change Tax	1,000.00
Interest and Penalties on Taxes	4,054.74
Shared Revenue	13,565.00
Reimb. a/c State-Federal Forest Land	11,001.00
Seal Bridges	9,757.31
Highway Block Grant	47,538.00
Dump Capital Reserve-Dumpster	1,000.00
Motor Vehicle Permit Fees	50,000.00
Dog Licenses, Fees, Fines	543.50
Business Licenses, Permits and Filing Fees	1,050.82
Sale of Town Property	520.03
Sale of Highway Truck	4,400.00
Plowing Dooryards	8,000.00
Interest on Deposits	8,000.00
Town Forest Committee	5,000.00
Trust Funds Income	20,414.41
Withdrawals from Capital Reserve-Hwy. Truck	32,390.00
Revenue sharing fund	16,000.00
Fund Balance	83,500.00
Sandwich Slopes Reconstruction	66,000.00
<b>TOTAL REVENUES AND CREDITS</b>	<b>\$406,349.00</b>
<b>Total Town, School &amp; County Appropriations</b>	<b>1,257,470.00</b>

Less Total Revenues and Credits	406,349.00
	<u>\$851,121.00</u>
Plus War Service Tax Credits	6,780.00
Plus Overlay	14,160.00
Deduct Total Business Profits Tax Reimb.	<u>25,501.00</u>
Property Taxes to be Raised	\$846,560.00

TAX RATE \$1.47

Gross Property Taxes	846,560.00
Less: War Service Tax Credits	<u>6,780.00</u>
Net Property Tax Commitment	\$839,780.00

TAX RATES	1982	1983	1984	1985
Municipal	\$ .58	\$ .37	\$ .37	\$ .45
County	.17	.15	.12	.11
School	.84	.80	.74	.91
TOTALS	\$1.59	\$1.32	\$1.23	\$1.47

TOWN OF SANDWICH  
NEW HAMPSHIRE

FINANCIAL STATEMENTS  
AND SUPPLEMENTAL SCHEDULES

DECEMBER 31, 1985

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To the Members of  
the Board of Selectmen  
Town of Sandwich  
Sandwich, New Hampshire

We have examined the combined financial statements and the combining fund financial statements of the Town of Sandwich, New Hampshire as of and for the year ended December 31, 1985, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described in Note 1B, the combined financial statements referred to above do not include financial statements of the General Fixed Asset Group of Accounts which should be included to conform with generally accepted accounting principles.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation, as explained in the above paragraph, the combined financial statements and the combining fund and account group financial statements referred to above present fairly the financial position of the Town of Sandwich, New Hampshire at December 31, 1985, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole and on the combining fund financial statements. The accompanying financial information listed as supplemental schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the combined financial statements of the Town of Sandwich, New Hampshire. The information has been subjected to the auditing procedures applied in the examination of the combined and combining fund financial statements and, in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

February 12, 1986

*Carri-Plodzik-Sanderson*

EXHIBIT A  
TOWN OF SANDPITCH  
Combined Balance Sheet - All Fund Types  
December 31, 1985

	Governmental Fund Types			Fiduciary Fund Type			Totals (Memorandum Only)	
	General	Special Revenue	Capital Projects	Special Assessment Fund	Trust		December 31, 1985	December 31, 1984
<b>ASSETS</b>								
Cash and Equivalents	\$477,432	\$116,664	\$70,574	\$	\$482,321		\$1,146,991	\$ 866,764
Investments, At Cost					292,110		292,110	384,446
Receivables							95,049	77,367
Taxes								347
Welfare Liens	95,049							
Less: Liens							(	367)
Reserved Until Collected							3,083	5,190
Due From Other Governments	406	2,677			2,261		106,386	43,429
Due From Other Funds	66,848	37,275						
<b>TOTAL ASSETS</b>	\$639,735	\$156,616	\$70,574	\$ -0-	\$776,692		\$1,643,617	\$1,377,196
<b>LIABILITIES AND FUND EQUITY</b>								
<b>Liabilities</b>								
Accounts Payable	\$ 3,557	\$ 1,166	\$	\$	\$	\$ 4,723	\$	273
Accrued Payroll Deductions	15					15		
Contracts Payable			3,124			3,124		
Accrued Interest Payable			3,292			3,292		
Yield Tax Security Deposits	4,188					4,188		3,411
Due To Other Governments	321,235					321,235		195,399
Due To Other Funds	30,166	212	9,511	55,426	1,000	96,315	43,429	
Due To Others	73					73		123
Bond Anticipation Notes Payable			100,000			100,000		
<b>Total Liabilities</b>	<u>359,234</u>	<u>1,378</u>	<u>115,927</u>	<u>55,426</u>	<u>1,000</u>	<u>532,965</u>	<u>242,635</u>	
<b>Fund Equity</b>								
Fund Balances								
Reserved For							73,885	35,906
Encumbrances (Note 1E)	73,885							
Reserved For							641,422	614,218
Endowments (Note 4)								
Unreserved								
Designated For								
Capital Acquisitions			12,259		126,692		138,951	153,380
Undesignated (Notes 5 & 6)	206,616	155,238	( 57,612)	( 55,426)	7,578		256,394	331,057
<b>Total Fund Equity</b>	<u>280,501</u>	<u>155,238</u>	<u>( 45,353)</u>	<u>( 55,426)</u>	<u>775,692</u>		<u>1,110,652</u>	<u>1,134,561</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	\$639,735	\$156,616	\$ 70,574	(\$ -0- )	\$776,692		\$1,643,617	\$1,377,196

The accompanying notes are an integral part of these financial statements.

EXHIBIT B  
TOWN OF SANDWICH  
Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
All Governmental Fund Types  
For The Fiscal Year Ended December 31, 1985

	Governmental Fund Types			Totals	
	General	Special Revenue	Capital Projects	Special Assessment Fund	(Memorandum Only) December 31, 1985      December 31, 1984
<b>Revenues</b>					
Taxes					
Intergovernmental Revenues	\$ 875,080	\$ 12,234	\$ 86,600		\$ 875,080      \$ 733,190
Licenses and Permits	104,081				202,915      175,398
Charges For Services	70,979				70,979      55,471
Other Local Sources	825	31,144	15,522		825      8,000
	37,827				84,493      91,108
<b>Other Financing Sources</b>					
Interfund Transfers	49,390	39,921	5,000		94,311      86,651
<b>Total Revenues and Other Sources</b>	<u>1,138,182</u>	<u>83,299</u>	<u>107,122</u>		<u>1,328,603</u> <u>1,149,818</u>
<b>Expenditures</b>					
General Government	119,477			1,700	121,177      125,755
Public Safety	43,911				43,911      45,710
Highways, Streets, Bridges	147,373	11,494			158,867      176,827
Sanitation	24,302				24,302      16,716
Health	20,170				20,170      16,500
Welfare	1,444				1,444      3,555
Culture and Recreation	12,016	34,979			46,995      41,351
Debt Service					
Principal	12,811		3,292	2,000	18,103      10,000
Interest	43,639	3,750	201,128	51,726	300,243      9,858
Capital Outlay					
Other Uses					
Interfund Transfers	31,000	24,000			55,000      32,219
Intergovernmental Transfers	606,671				606,671      511,892
<b>Total Expenditures and Other Uses</b>	<u>1,062,814</u>	<u>74,223</u>	<u>204,420</u>	<u>55,426</u>	<u>1,396,883</u> <u>1,176,542</u>
<b>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>					
	75,368	9,076	( 97,298)	( 55,426)	( 68,280)      ( 26,724)
<b>Fund Balances - January 1</b>	<u>205,133</u>	<u>146,162</u>	<u>51,945</u>		<u>403,240</u> <u>429,964</u>
<b>Fund Balances</b>					
(Deficit) - December 31	\$ 280,501	\$155,238	(\$ 45,353)	(\$55,426)	\$ 334,960      \$ 403,240

The accompanying notes are an integral part of these financial statements.



EXHIBIT D  
TOWN OF SANDWICH  
Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
All Trust Funds  
For The Fiscal Year Ended December 31, 1985

	Trust Funds Expendable	Trust Funds Nonexpendable	Capital Reserve Funds	Expendable	Mentworth Library Nonexpendable	Cemetery Trustees	Totals (Memorandum Only)	
							December 31, 1985	December 31, 1984
<b>Revenues</b>								
New Funds		\$ 2,900	\$ 11,245	\$ 32,383	\$	\$	\$ 2,900	\$104,382
Interest and Dividend Income	38,083					377	82,088	64,585
Stock Exchange (Loss)					6,274	1,250	6,274	( 18,069)
Other							1,250	1,625
<b>Other Financing Sources</b>								
Interfund Transfers	565	2,190	40,400			2,761	45,916	26,083
<b>Total Revenues and Other Sources</b>	<u>38,648</u>	<u>5,090</u>	<u>51,645</u>	<u>32,383</u>	<u>6,274</u>	<u>4,388</u>	<u>138,428</u>	<u>178,606</u>
<b>Expenditures</b>								
General Government	1,201			81			1,282	12,622
Cemeteries	6,706					2,721	9,427	2,174
Health Care	1,185						1,185	641
Recreation	1,092						1,092	
<b>Other Uses</b>								
Interfund Transfers	12,188		36,145	32,224			80,557	75,092
Intergovernmental Transfers	514						514	463
<b>Total Expenditures and Other Uses</b>	<u>22,886</u>		<u>36,145</u>	<u>32,305</u>		<u>2,721</u>	<u>94,057</u>	<u>90,992</u>
<b>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	15,762	5,090	15,500	78	6,274	1,667	44,371	87,614
<b>Fund Balances - January 1</b>	<u>15,383</u>	<u>257,595</u>	<u>111,192</u>		<u>341,240</u>	<u>5,911</u>	<u>731,321</u>	<u>643,707</u>
<b>Fund Balances - December 31</b>	<u>\$31,145</u>	<u>\$262,685</u>	<u>\$126,692</u>	<u>\$ 78</u>	<u>\$347,514</u>	<u>\$7,578</u>	<u>\$775,692</u>	<u>\$731,321</u>

The accompanying notes are  
an integral part of these financial statements.



EXHIBIT E  
TOWN OF SANDWICH  
Statement of Changes in Financial Position  
All Nonexpendable Trust Funds  
For The Fiscal Year Ended December 31, 1985

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	<u>Fiduciary Fund Type</u> <u>Nonexpendable Trust Funds</u>	<u>Totals (Memorandum Only)</u> <u>December 31, 1984</u>
<u>Sources of Working Capital</u>		
<u>Operations</u>		
New Funds	\$ 5,090	\$102,675
Stock Exchange (Loss)	<u>6,274</u>	<u>( 18,069)</u>
<u>Total Sources of Working Capital</u>	<u>11,364</u>	<u>84,606</u>
<u>Net Increase In Working Capital</u>	<u>\$ 11,364</u>	<u>\$ 84,606</u>
<u>Elements of Net Increase</u>		
<u>(Decrease) In Working Capital</u>		
Cash	\$103,700	\$102,675
Investments	<u>( 92,336)</u>	<u>( 18,069)</u>
<u>Net Increase In Working Capital</u>	<u>\$ 11,364</u>	<u>\$ 84,606</u>

The accompanying notes are  
an integral part of these financial statements.

EXHIBIT A-1  
TOWN OF SANDWICH  
All Special Revenue Funds  
Combining Balance Sheet  
December 31, 1985

	Federal Revenue Sharing	Wentworth Library	Conservation Commission	Forestry Committee	Driveway Paving	Blanchard and Hall Highway and Sidewalk	Totals	
							December 31, 1985	December 31, 1986
<b>ASSETS</b>								
Cash and Equivalents	\$21,271	\$62,311	\$12,429	\$20,653	\$	\$	\$116,664	\$114,246
Due From Other Governments	2,677	2,232			26,729	8,314	2,677	3,227
Due From Other Funds							37,275	30,478
<b>TOTAL ASSETS</b>	<b>\$23,948</b>	<b>\$64,543</b>	<b>\$12,429</b>	<b>\$20,653</b>	<b>\$26,729</b>	<b>\$8,314</b>	<b>\$156,616</b>	<b>\$147,951</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>Liabilities</b>								
Account Payable	\$	\$ 1,166	\$	\$	\$	\$	\$ 1,166	\$
Due To Other Funds		1,166		212			212	1,789
<b>Total Liabilities</b>							<b>1,378</b>	<b>1,789</b>
<b>Fund Balances</b>								
Unreserved	23,948	63,377	12,429	20,441	26,729	8,314	155,238	146,162
Undesignated								
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$23,948</b>	<b>\$64,543</b>	<b>\$12,429</b>	<b>\$20,653</b>	<b>\$26,729</b>	<b>\$8,314</b>	<b>\$156,616</b>	<b>\$147,951</b>

The accompanying notes are  
an integral part of these financial statements.

EXHIBIT A-2  
TOWN OF SANDWICH  
All Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For The Fiscal Year Ended December 31, 1985

	Federal Revenue Sharing	Wentworth Library	Conservation Commission	Forestry Committee	Driveway Paving	Blanchard and Hall Highway and Sidewalk	Totals Year Ended December 31, 1985	December 31, 1984
<u>Revenues</u>								
Intergovernmental Revenues	\$12,234	\$ 7,091	\$ 722	\$ 1,444	\$ 20,112	\$	\$ 12,234	\$ 13,555
Local Sources	1,775						31,144	31,004
<u>Other Financing Sources</u>								
Interfund Transfers		32,224				7,697	39,921	35,184
<u>Total Revenues and Other Sources</u>	<u>14,009</u>	<u>39,315</u>	<u>722</u>	<u>1,444</u>	<u>20,112</u>	<u>7,697</u>	<u>83,299</u>	<u>79,743</u>
<u>Expenditures</u>								
General Government								212
Highways and Sidewalks					11,494		11,494	17,192
Equipment and Repairs						3,750	3,750	13,349
Police Department Vehicle								33,675
Culture and Recreation		34,979					34,979	
<u>Other Uses</u>								
Interfund Transfers	16,000				8,000		24,000	8,000
<u>Total Expenditures and Other Uses</u>	<u>16,000</u>	<u>34,979</u>			<u>19,494</u>	<u>3,750</u>	<u>74,223</u>	<u>72,428</u>
<u>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</u>	<u>( 1,991)</u>	<u>4,336</u>	<u>722</u>	<u>1,444</u>	<u>618</u>	<u>3,947</u>	<u>9,076</u>	<u>7,315</u>
<u>Fund Balances - January 1</u>	<u>25,939</u>	<u>59,041</u>	<u>11,707</u>	<u>18,997</u>	<u>26,111</u>	<u>4,367</u>	<u>146,162</u>	<u>138,847</u>
<u>Fund Balances - December 31</u>	<u>\$23,948</u>	<u>\$63,377</u>	<u>\$12,429</u>	<u>\$20,441</u>	<u>\$26,729</u>	<u>\$8,314</u>	<u>\$155,238</u>	<u>\$146,162</u>

The accompanying notes are  
an integral part of these financial statements.\*

EXHIBIT B-1  
TOWN OF SANDWICH  
All Capital Projects Funds  
Combining Balance Sheet  
December 31, 1985

ASSETS	Town Bridges	Town Hall Renovations	Sewer Project	Totals	
				December 31, 1985	December 31, 1984
Cash and Equivalents	\$11,722	\$10,048	\$ 48,804	\$ 70,574	\$49,551
Due From Other Funds					2,394
TOTAL ASSETS	\$11,722	\$10,048	\$ 48,804	\$ 70,574	\$51,945
LIABILITIES AND FUND BALANCES					
Liabilities					
Contracts Payable	\$	\$	\$ 3,124	\$ 3,124	\$
Accrued Interest Payable			3,292	3,292	
Due To Other Funds	3,633	5,878	100,000	9,511	
Bond Anticipation Note Payable (Note 5)			100,000	100,000	
Total Liabilities	<u>3,633</u>	<u>5,878</u>	<u>106,416</u>	<u>115,927</u>	
Fund Balances					
Unreserved					
Designated For Capital Acquisitions	8,089	4,170	( 57,612)	12,259	42,188
Undesignated (Note 5)			( 57,612)	( 57,612)	9,757
Total Fund Balances	<u>8,089</u>	<u>4,170</u>	<u>( 57,612)</u>	<u>( 45,353)</u>	<u>51,945</u>
TOTAL LIABILITIES AND FUND BALANCES	\$11,722	\$10,048	\$ 48,804	\$ 70,574	\$51,945

The accompanying notes are  
an integral part of these financial statements.

EXHIBIT B-2  
TOWN OF SANDWICH  
All Capital Projects Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For The Fiscal Year Ended December 31, 1985

	Town Bridges	Town Hall Renovations	Sewer Project	Totals Year Ended December 31, 1985	December 31, 1984
<u>Revenues</u>					
Intergovernmental Revenues					
Local Sources	\$ 1,077	\$ 5,914	\$ 86,600 8,531	\$ 86,600 15,522	\$ 61,891 33,573
Other Financing Sources					
Interfund Transfers		5,000		5,000	
Total Revenues and Other Sources	1,077	10,914	95,131	107,122	95,464
<u>Expenditures</u>					
Capital Outlay	15,338	25,366	160,424	201,128	115,349
Interest Expense			3,292	3,292	
Other Uses					
Interfund Transfers					1,219
Total Expenditures and Other Uses	15,338	25,366	163,716	204,420	116,568
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	( 14,261)	( 14,452)	( 68,585)	( 97,298)	( 21,104)
Fund Balances - January 1	22,350	18,622	10,973	51,945	73,049
Fund Balances (Deficit) - December 31	\$ 8,089	\$ 4,170	(\$ 57,612)	(\$ 45,353)	\$ 51,945

The accompanying notes are  
an integral part of these financial statements.



EXHIBIT C-1  
TOWN OF SANDWICH  
All Trust Funds  
Combining Balance Sheet  
December 31, 1985

ASSETS	Trust Funds		Capital Reserve Funds	Wentworth Library Trust		Cemetery Trustees	Totals	
	Expendable	Nonexpendable		Expendable	Nonexpendable		December 31, 1985	December 31, 1984
Cash and Equivalents	\$31,145	\$262,685	\$127,692	\$78	\$ 55,404	\$5,317	\$482,321	\$339,643
Investments, At Cost					292,110	2,261	292,110	384,446
Due From Other Funds							2,261	8,000
<b>TOTAL ASSETS</b>	<b>\$31,145</b>	<b>\$262,685</b>	<b>\$127,692</b>	<b>\$78</b>	<b>\$347,514</b>	<b>\$7,578</b>	<b>\$776,692</b>	<b>\$732,089</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>Liabilities</b>								
Due To Other Funds	\$	\$	\$ 1,000	\$	\$	\$	\$ 1,000	\$ 768
<b>Fund Balances</b>								
Reserved For Endowments (Note 4)	31,145	262,685		78	347,514		641,422	614,218
Unreserved							126,692	111,192
Designated For Capital Acquisitions (Note 2)			126,692				7,578	5,911
Undesignated							7,578	731,321
<b>Total Fund Balances</b>	<b>31,145</b>	<b>262,685</b>	<b>126,692</b>	<b>78</b>	<b>347,514</b>	<b>7,578</b>	<b>775,692</b>	
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$31,145</b>	<b>\$262,685</b>	<b>\$127,692</b>	<b>\$78</b>	<b>\$347,514</b>	<b>\$7,578</b>	<b>\$776,692</b>	<b>\$732,089</b>

The accompanying notes are an integral part of these financial statements.

TOWN OF SANDWICH

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NOTES TO THE FINANCIAL STATEMENTSDecember 31, 1985NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies employed in the preparation of these financial statements.

A. Fund Accounting

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town.

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type are Federal Revenue Sharing, Driveway Plowing, Blanchard and Hall Highway and Sidewalk, Wentworth Library, Conservation Commission and Forestry Committee funds.

Capital Projects Funds - Transactions related to resources obtained and used for the acquisition, construction or improvement of capital facilities are accounted for in Capital Projects Funds. Such resources are derived principally from proceeds of long-term notes or bonds from Federal and State grants and gifts.

Special Assessment Fund - Special Assessment Funds account for the financing of improvements and reconstruction to the Sandwich Slopes Road in accordance with Article I, authorized at the April 23, 1985 Special Town Meeting. All costs are to be recovered from the landowners abutting the roadway by a betterment assessment as determined by the Selectmen.

TOWN OF SANDWICH

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NOTES TO THE FINANCIAL STATEMENTS

December 31, 1985

FIDUCIARY FUNDS

Trust Funds - Trust Funds are used to account for the assets held in trust by the Town for others.

B. Account Groups (Fixed Assets)

All Governmental Funds and Expendable Trust Funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by other municipal entities in the State, the Town does not maintain a record of its general fixed assets and accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

C. Basis of Accounting

The accounts of the Governmental and Expendable Trust Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, sources of financial resources and assets are recognized when measurable and available to finance operations during the year. Uses of financial resources and liabilities are recognized when obligations are incurred from receipt of goods and services, when assessments are made by the State or in the case of judgments and claims against the Town, when there is a probability that such judgments and claims will result in liabilities, the amounts of which can be reasonably estimated. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting.

TOWN OF SANDWICH

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NOTES TO THE FINANCIAL STATEMENTS

December 31, 1985

D. Budgetary Accounting

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. The Town budget represents departmental appropriations as authorized by annual or special town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. State Statutes require balanced budgets but provide for the use of beginning fund balance to achieve that end. In 1985, beginning fund balance was applied as follows:

Unreserved Fund Balance	
Used To Reduce Tax Rate	\$ 83,500
Beginning Fund Balance -	
Reserved For Encumbrances	<u>35,906</u>
Total Use of Beginning Fund Balance	<u>\$119,406</u>

E. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures; and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year. The reserve for encumbrances at December 31 consists of the following:

<u>General Fund</u>	
Computer Study	\$ 1,767
Dry Fire Hydrants	3,545
Road Signs	618
State Road Improvements	30,000
Town Building Improvements	2,911
1985 Highway Block Grant	<u>35,044</u>
<u>Total</u>	<u>\$73,885</u>

TOWN OF SANDWICH

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NOTES TO THE FINANCIAL STATEMENTS

December 31, 1985

F. Investments

Investments in all instances are stated at cost, or in the case of donated investments, at market value at the time of bequest or receipt.

G. Inventories

Inventory in the General and Special Revenue Funds consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased.

H. Accumulated Unpaid Vacation and Sick Pay

Accumulated unpaid vacation and sick pay is not accrued in the Governmental Funds using the modified accrual basis of accounting. Employees may accumulate fifteen days sick leave at a rate of five days per year. Vacation is granted in varying amounts depending on department. Vacation and sick pay accumulation does not exceed a normal year's allowance.

I. Taxes Collected For Others

The property taxes collected by the Town include taxes levied for the Interlakes Cooperative School District and Carroll County which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

J. Property Taxes

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a period of 60 days subsequent to December 31, 1985, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Sandwich annually recognizes, without reserve, all tax receivables at the end of the fiscal year. The Town feels this practice of accrual is justified as it more appropriately matches the liability to the school district entity at December 31, with collections which are intended to finance these payments through June 30 of the following year.

Annually, the Town establishes and raises through taxation an amount for abatements and refunds of property and resident tax revenues known as overlay. All abatements and refunds are charged to this account. The amount raised in 1985 was \$14,160 and expenditures amounted to \$5,312.



## TOWN OF SANDWICH

NOTES TO THE FINANCIAL STATEMENTSDecember 31, 1985

As prescribed by law, the Tax Collector sells at tax sale all uncollected property taxes in the following year after taxes are due.

The purchaser at tax sale has a priority tax lien on these properties and accrues interest at 18% per annum. Delinquent taxpayers must redeem property from tax sale purchasers.

Property is sold to the party who will accept a lien for the least undivided interest in the property for payment of taxes and related costs due. If property is not redeemed within the two year redemption period, the property is tax-deeded to the lien holder.

K. Interfund Transactions

During the course of normal operations, the Town has numerous transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers.

L. Interfund Receivable and Payable Balances

Individual fund interfund receivable and payable balances at December 31, 1985 were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 66,848	\$30,166
Special Revenue Fund	37,275	212
Capital Projects Fund		9,511
Special Assessment Fund		55,426
Trust Funds	<u>2,261</u>	<u>1,000</u>
<u>Totals</u>	<u>\$106,384</u>	<u>\$96,315</u>

The difference in receivables and payables occurs because of cash transfers dated as of December 31 in the Trust Funds and Library Fund, but recorded as accruals in the General and Special Revenue Funds. These total \$10,069.

## TOWN OF SANDWICH

NOTES TO THE FINANCIAL STATEMENTSDecember 31, 1985NOTE 2 - CAPITAL RESERVE FUNDS

The Capital Reserve Fund balances held by the Trustees of Trust Funds at December 31, 1985 are as follows:

<u>Purpose</u>	<u>Amount</u>
Highway Equipment	\$ 63,670
Fire Protection Equipment	24,821
Dump	8,261
Police Department Equipment	12,395
Office Equipment	<u>17,545</u>
<u>Total</u>	<u>\$126,692</u>

NOTE 3 - PENSION PLAN

The Town participates in the State of New Hampshire Retirement System. The Town's contribution for normal cost of the plan is based upon an actuarial valuation of the entire State plan. Since the actuarial valuation is performed on the entire State plan the amount, if any, of the excess of vested benefits over pension fund assets is not available. The Town does not have an accrued liability for past service costs. Pension costs amounted to \$1,857 in 1985.

NOTE 4 - TRUST FUNDS

The principal amount of all Nonexpendable Trust Funds is restricted either by law or by terms of individual bequests in that only income earned may be expended. The Town's Nonexpendable and Expendable Trust Funds at December 31, 1985, are detailed as follows:

<u>Purpose</u>	<u>Nonexpendable</u>	<u>Expendable</u>
Cemeteries	\$ 53,345	\$ 240
Highways and Sidewalks	60,248	399
Library	347,514	78
Recreation	6,544	3,840
Educational	19,159	3,248
Health Care	15,199	3,228
Patriotic Purposes	5,000	1,120
Selectmen's Discretionary	<u>103,190</u>	<u>19,070</u>
<u>Totals</u>	<u>\$610,199</u>	<u>\$31,223</u>

## TOWN OF SANDWICH

NOTES TO THE FINANCIAL STATEMENTSDecember 31, 1985NOTE 5 - CAPITAL PROJECT FUND (SEWER PROJECT)A. Project Deficit (\$57,612)

There is a deficit of \$57,612 in the Sewer Project Fund at December 31, 1985. Generally, this deficit arises because of the application of generally accepted accounting principles to the financial reporting for this fund. Bonds or notes authorized to finance the project are not recognized on the financial statements until issued.

B. Bonds or Notes Authorized - Unissued

Article No. II of the March 13, 1984 Town Meeting appropriated \$2,838,000 for the purpose of designing and constructing sewerage and sewage treatment facilities and authorized long-term borrowing not to exceed \$927,000 in accordance with the State of New Hampshire Municipal Finance Act.

C. Bond Anticipation Note Payable

The bond anticipation note payable totaling \$100,000 is held by Bank East, Manchester, New Hampshire at 5.75% and is due June 7, 1986.

NOTE 6 - SPECIAL ASSESSMENT FUNDA. Fund Deficit (\$55,426)

This deficit arises as a result of advances totaling this amount from the General Fund as of December 31, 1985. Capital outlay expenditures totaling \$51,726, along with interest and administrative charges of \$3,700 have been charged to this fund in 1985.

In accordance with Article I of the April 23, 1985 Special Town Meeting, the Selectmen are authorized to borrow up to \$66,000 for the Sandwich Slopes Road Project. All costs are to be recovered from the landowners abutting the roadway by a betterment assessment tax over a period of years to be determined by the Selectmen.

SCHEDULE 1  
TOWN OF SANDWICH  
General Fund  
Statement of Estimated and Actual Revenues  
For The Fiscal Year Ended December 31, 1985

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	Over (Under) Budget
<u>Taxes</u>			
Property and Inventory	\$ 839,780	\$ 841,246	\$ 1,466
Resident	7,650	7,111	( 539)
National Bank Stock	56	56	
Yield	14,909	20,972	6,063
Land Use Change	1,000	1,000	
Interest and Penalties on Taxes	4,055	4,695	640
Total Taxes	<u>867,450</u>	<u>875,080</u>	<u>7,630</u>
<u>Intergovernmental Revenues</u>			
State			
Shared Revenue	13,565	13,565	
Reimb. a/c State-Federal Forest Land	11,001	11,607	606
Business Profits Tax	25,501	25,501	
Highway Block Grant	47,538	47,538	
Federal Grants			
Forest Reserve Land		5,870	5,870
Total Intergovernmental Revenues	<u>97,605</u>	<u>104,081</u>	<u>6,476</u>
<u>Licenses and Permits</u>			
Motor Vehicle Permit Fees	50,000	68,817	18,817
Dog Licenses	543	428	( 115)
Business Licenses, Permits and Fees	1,051	1,734	683
Total Licenses and Permits	<u>51,594</u>	<u>70,979</u>	<u>19,385</u>
<u>Charges For Services</u>			
Income From Departments		825	825
<u>Miscellaneous Revenues</u>			
Interests On Deposits	8,000	29,124	21,124
Sale of Town Property	520		( 520)
Insurance Refund - Prior Year		6,516	6,516
Gifts		900	900
Other Income		1,287	1,287
Total Miscellaneous Revenues	<u>8,520</u>	<u>37,827</u>	<u>29,307</u>

SCHEDULE 1 (Continued)  
TOWN OF SANDWICH  
General Fund  
Statement of Estimated and Actual Revenues  
For The Fiscal Year Ended December 31, 1985

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<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Other Financing Sources</u>			
<u>Operating Transfers In</u>			
Withdrawals From Capital Reserve	\$ 33,390	\$ 33,390	\$
<u>Special Revenue Fund</u>			
Revenue Sharing Fund	<u>16,000</u>	<u>16,000</u>	<u>      </u>
Total Other Financing Sources	<u>49,390</u>	<u>49,390</u>	<u>      </u>
<u>Total Revenues</u>	1,074,559	\$1,138,182	\$63,623
		<u>          </u>	<u>          </u>
<u>Fund Balance Used To Reduce Tax Rate</u>	<u>83,500</u>		
<u>Total Revenues and Use of Fund Balance</u>	<u>\$1,158,059</u>		



SCHEDULE 2  
TOWN OF SANDWICH  
General Fund  
Statement of Appropriations, Expenditures and Encumbrances  
For The Fiscal Year Ended December 31, 1985

	Encumbered From 1984	Appropriations 1985	Expenditures Net of Refunds	Encumbered To 1986	(Over) Under Budget
<b>General Government</b>					
Town Officers' Salaries	\$	\$ 9,000	\$ 9,385	\$	(\$ 385)
Town Officers' Expenses		39,725	35,867		3,878
Election and Registration Expenses		1,479	824		655
Cemeteries		500	500		
General Government Buildings		3,731	3,731		1,569
Mapping and Assessing		5,300	4,069		931
Planning and Zoning		2,900	2,389		511
Legal Expenses		10,500	2,774		7,226
Pick, Retirement and Pension Contributions		12,300	11,344		956
Police		49,150	43,002		6,148
Parking		300	300		
Overleaf Lot Lease		14,160	5,312		8,848
<b>Total General Government</b>		<u>149,419</u>	<u>119,477</u>		<u>29,942</u>
<b>Public Safety</b>					
Police Department		28,850	26,204		2,646
Fire Department		21,000	17,707		3,293
Dry Fire Hydrants	3,545			3,545	
<b>Total Public Safety</b>	<u>3,545</u>	<u>49,850</u>	<u>43,911</u>	<u>3,545</u>	<u>5,939</u>
<b>Highways, Streets, Bridges</b>					
Town Maintenance		148,879	110,819	35,044	3,016
General Highway Department Expenses		34,500	32,538		1,962
Road Signs	618			618	
Street Lighting		4,900	4,016		884
<b>Total Highways, Streets, Bridges</b>	<u>618</u>	<u>188,279</u>	<u>147,373</u>	<u>35,662</u>	<u>5,862</u>
<b>Sanitation</b>					
Landfill Maintenance		22,500	23,187		( 687)
Dumpster		1,000	1,115		( 115)
<b>Total Sanitation</b>		<u>23,500</u>	<u>24,302</u>		<u>( 802)</u>
<b>Health</b>					
Health Agencies		10,050	10,050		
Ambulance Service		9,900	9,720		180
Animal Control		400	400		
<b>Total Health</b>		<u>20,350</u>	<u>20,170</u>		<u>180</u>
<b>Welfare</b>					
General Assistance		8,000	709		7,291
Other Agencies		735	735		
<b>Total Welfare</b>		<u>8,735</u>	<u>1,444</u>		<u>7,291</u>
<b>Culture and Recreation</b>					
Library		2,000	2,000		
Parks and Recreation		8,350	8,161		189
Patriotic Purposes		500	493		7
Conservation Commission	2,546	500	962		2,084
<b>Total Culture and Recreation</b>	<u>2,546</u>	<u>11,800</u>	<u>12,016</u>		<u>2,330</u>

SCHEDULE 2 (Continued)  
TOWN OF SANDWICH  
General Fund  
Statement of Appropriations, Expenditures and Encumbrances  
For The Fiscal Year Ended December 31, 1985

	Encumbered From 1984	Appropriations 1985	Expenditures Net of Refunds	Encumbered To 1986	(Over) Under Budget
<u>Debt Service</u>	\$	\$ 17,000	\$ 12,811	\$	\$ 4,189
Interest Expense - Tax Anticipation Notes					
<u>Capital Outlay</u>					
Computer Study	1,830		63	1,767	
Energy Conservation	1,115		115		1,000
Town Buildings Improvements	652	8,350	6,091	2,911	
Water Line Installation	600		600		
State Road Improvements	25,000	5,000		30,000	
Fire Department Equipment		4,631	4,380		251
Highway Department Equipment		33,474	32,390		1,084
Total Capital Outlay	<u>29,197</u>	<u>51,455</u>	<u>43,639</u>	<u>34,678</u>	<u>2,335</u>
<u>Operating Transfers Out</u>					
Interfund Transfers					
Capital Reserve Fund		31,000	31,000		
Intergovernmental Transfers					
School District Assessment		540,198	540,198		
County Tax Assessment		66,473	66,473		
Total Operating Transfers Out		<u>637,671</u>	<u>637,671</u>		
<u>Total Appropriations</u>	<u>\$35,906</u>	<u>\$1,158,059</u>	<u>\$1,062,814</u>	<u>\$73,885</u>	<u>\$57,266</u>

SCHEDULE 3  
TOWN OF SANDWICH  
General Fund

Statement of Changes in Unreserved - Undesignated Fund Balance  
For The Fiscal Year Ended December 31, 1985

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<u>Unreserved - Undesignated</u>		
<u>Fund Balance - January 1, 1985</u>	\$169,227	
 <u>Unreserved - Undesignated</u>		
<u>Fund Balance - December 31, 1985</u>	<u>206,616</u>	
 <u>Increase In Unreserved -</u>		
<u>Undesignated Fund Balance</u>		<u>\$ 37,389</u>
 <u>Analysis of Change</u>		
<u>Additions</u>		
1985 Budget Summary		
Revenue Surplus (Schedule 1)	\$ 63,623	
Unexpended Balance		
of Appropriations (Schedule 2)	<u>57,266</u>	
1985 Budget Surplus		\$120,889
 <u>Deductions</u>		
Unreserved Fund Balance		
Used To Reduce 1985 Tax Rate		<u>83,500</u>
 <u>Net Increase In Unreserved</u>		
<u>- Undesignated Fund Balance</u>		<u>\$ 37,389</u>

SCHEDULE 4  
TOWN OF SANDWICH  
Federal Revenue Sharing Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For The Fiscal Year Ended December 31, 1985

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<u>Revenues</u>		
Entitlement Payments	\$12,234	
Interest On Investments	<u>1,775</u>	\$14,009
 <u>Expenditures and Other Uses</u>		
Interfund Transfer - Office Equipment		
Capital Reserve Fund		<u>16,000</u>
 <u>Excess of Revenues Over</u>		
<u>(Under) Expenditures and Other Uses</u>		( 1,991)
 <u>Fund Balance - January 1</u>		
		<u>25,939</u>
 <u>Fund Balance - December 31</u>		
		<u>\$23,948</u>

SCHEDULE 5  
TOWN OF SANDWICH  
Wentworth Library Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For The Fiscal Year Ended December 31, 1985

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Revenues

Interest	\$ 5,161
Donations	1,360
Book Sales	348
Copier	119
Fines	103

Other Financing SourcesInterfund Transfers

## Trust Funds

32,224Total Revenues and Other Sources

\$39,315

Expenditures

Salaries and Benefits	\$15,122
Books, Periodicals and Records	7,245
Custodial and Benefits	2,757
Repairs and Maintenance	727
Materials and Supplies	1,227
Insurance	699
Heat	2,521
Utilities	1,225
Copier	560
New Equipment	2,548
Miscellaneous	348

Total Expenditures34,979Excess of Revenues andOther Sources Over Expenditures

4,336

Fund Balance - January 159,041Fund Balance - December 31\$63,377



SCHEDULE 6  
TOWN OF SANDWICH  
Sandwich Cemetery Trustees Account  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For The Fiscal Year Ended December 31, 1985

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<u>Revenues</u>	
Arthur M. Heard Trust	\$1,250
Interest Income	204
 <u>Other Financing Sources</u>	
Interfund Transfers	
General Fund	500
Town Trust Funds	<u>1,579</u>
 <u>Total Revenues and Other Sources</u>	
	\$3,533
 <u>Expenditures</u>	
General Maintenance and Repairs	<u>2,298</u>
 <u>Excess of Revenues and</u>	
<u>Other Sources Over Expenditures</u>	1,235
 <u>Fund Balance - January 1</u>	
	<u>2,887</u>
 <u>Fund Balance - December 31</u>	
	<u>\$4,122</u>

SCHEDULE 7  
TOWN OF SANDWICH  
Mason Cemetery Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For The Fiscal Year Ended December 31, 1985

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<u>Revenues</u>	
Interest Income	\$ 173
<u>Other Financing Sources</u>	
<u>Interfund Transfers</u>	
Trust Funds	<u>682</u>
<u>Total Revenues and Other Sources</u>	855
<u>Expenditures</u>	
General Maintenance	<u>423</u>
<u>Excess of Revenues and</u>	
<u>Other Sources Over Expenditures</u>	432
<u>Fund Balance - January 1</u>	<u>3,024</u>
<u>Fund Balance - December 31</u>	<u>\$3,456</u>

## STATEMENT OF BONDED DEBT

December 31, 1985

## Federal Aid Anticipation Note ("FAAN")

Amount of Original Issue	\$100,000.00
Interest Rate	5.75%
Date of Issue	June 7, 1985
Principal and Interest Payment Date	June 6, 1986
Total Amount Due 6/6/86	\$105,813.89
Payable at	BankEast

## SCHEDULE OF TOWN PROPERTY

Town Hall (U1 Lot 34)		
Land	\$ 5,568.00	
Building	44,980.00	\$50,548.00
Furniture & Equipment		12,070.00
Library (U2 Lot 1)		
Land	11,900.00	
Building	136,620.00	148,520.00
Furniture & Equipment		25,000.00
Fire Department (U3 Lot 14A) Central Fire Station		
Land	8,300.00	
Building	180,750.00	189,050.00
Whiteface Fire Station (R7 Lot 11B)		
Land	4,970.00	
Building	23,750.00	28,720.00
Equipment—Both Stations		262,000.00
Highway Department		
Old Fire Station (U1 Lot 27)		
Land	5,650.00	
Old Fire Station	23,790.00	
Town Garage (R8 Lot 7A)		
Land	10,600.00	
Building	50,390.00	90,430.00
Equipment		146,460.00
Police Department		
Cruiser		7,550.00
Equipment		2,980.00
Squam Beach (R20 Lot 10)		32,150.00
Pot Hole (R7 Lot 14)		1,960.00
Bearcamp Beach (R2 Lot 19)		18,980.00
Beede's Falls—Land (R18 Lot 5)	30 acres	11,200.00
Medical Building (U1 Lot 41)		
Land	6,850.00	
Building	21,180.00	28,030.00
Town Dump (R19 Lot 11)		
Building	12,500.00	
Land	37,950.00	50,450.00
Map R3 Lot 12	.5 acre	2,550.00
Land-Map R4 Lot 4	1 acre	1,960.00
Map R4 Lot 8A	4 acres	1,340.00
Map R7 Lot 28	8 acres	2,940.00
Map R8 Lot 12A	1 acre	5,400.00
Map R14 Lot 17	70 acres	12,400.00

Map R18 Lot 4	16 acres	2,400.00
Map R18 Lot 6	70 acres	14,880.00
Land & Building		
Map R1 Lot 7	1 acre	
Land	2,160.00	
Building	5,490.00	7,650.00
Map R10 Lot 62		30,070.00
Map R7 Lot 71	18.2 acres	2,730.00
Map R5 Lot 8A	3.0 acres	
Land	6,030.00	
Building	9,740.00	15,770.00
		<hr/>
TOTAL		\$1,206,188.00



REVENUE SHARING ACCOUNT

Balance Forward from 1984	\$24,289.43
From the Federal Government, 1985	12,784.00
Earned on Investments	<u>1,774.66</u>
Total Funds Available	\$38,848.09
Expenditures:	
Art. 26, 1985 Warrant, Provision for Computer	(16,000.00)
Gen'l. Fund Reimbursement, 1984 Exp's.	<u>( 1,577.05)</u>
Unexpended Balance 12/31/85	21,271.04
Savings Account 12/31/85	7,735.08
Certificate of Deposit	<u>13,535.96</u>
	\$21,271.04

Edwards F. Leiper,  
Treasurer

## SANDWICH SELECTMEN 1985 Annual Report

This year's report contains changes in personnel, a report on Selectmen's activities, an update on projects approved at the 1985 Annual Meeting, a report on revisions in the presentation of the Warrant Articles, and changes in laws of interest to property owners.

After serving the Town as Tax Collector, John L. "Jack" Webb, Jr. has decided not to pursue re-election, so that he may devote more time to other business interests. Jack has performed the duties of Tax Collector in a quiet, efficient, effective manner for a good many years and the Board of Selectmen join the Town in thanking Jack Webb for a job well done.

Betsy Adriance, secretary to the Board of Selectmen, left to assume a management position. Betsy accomplished many tasks for the Town. She reorganized the Town filing system and provided valuable aid during the renovation of the Selectmen's Office. The Selectmen thank Betsy for her assistance. Joanne Dolan was selected to replace Mrs. Adriance in May.

Police Chief, Marc Mayberry resigned in November to pursue a new career. Marc has purchased a retail food store in Plymouth, New Hampshire, and we wish him well. Charles "Terry" Berry, who served as Special Police Officer, has been appointed as interim Police Chief.

Jill Rawson resigned after serving as Town Clerk for two years. Jill is pursuing a full-time career in real estate. Rita Taylor was elected as Town Clerk to complete the unexpired term. Rita has established her office in the Town Hall and has regular office hours each week.

The Sandwich Slopes Road construction has been completed with the exception of the final sealing of the road surface. The project cost, including the spring road surface sealing will be accomplished for \$8,000.00 less than the amount appropriated at the Special Town Meeting on April 23, 1985.

The painting of three Fire Stations and the balance of the Town Hall plus the replacement of the copper roof on the Town Hall has been completed.

Renovation continues within the Town Hall. The Selectmen's Office and the inside portion of the rear fire escape stairway have been completed. The second floor auditorium ceiling has been painted and the floor sanded and refinished. The report from the Town Hall Renovation Committee gives a complete report on the project.

Driveway snow plowing presents a continuing area of misunderstanding. Driveway plowing for those who participate in the program is done by private contractors and by Town Highway employees. Snow must be in excess of three inches to have driveways plowed. Private contractors are called out to plow driveways when the storm stops.

Highway employees begin plowing driveways when the town roads are finished being plowed. Should there be an equipment breakdown, the route is to be plowed by other plowers when their routes are completed. Those individuals who must have use of their driveways before the storm ends or before the scheduled plower reaches their driveway should arrange for other means to open up their driveway. The assigned plower will clean up the driveway on his normal route sequence.

The Equalized Valuation of property in Sandwich dropped from 89% in 1985 to 66% in 1986. The rate is established by the New Hampshire Department of Revenue Administration each year, based upon annual Town property sales through April 1. Funds are needed to set up a quarterly indexing program in 1986, so that a property value update may be accomplished in 1987. When completed, the Town property should be at 100%.

A change in the format for presentation of warrant articles has been recommended by the New Hampshire Department of Revenue Administration and the Town Auditors. Some warrant articles have been combined. A detailed budget breakdown follows the warrant.

Attention is called to the following articles. Article number 2 asks the Town to vote to adopt a Blind Exemption of \$15,000.00 in property value for those property owners that are legally blind. This vote must be in the form of a warrant article for discussion at the Town meeting and voted on by secret ballot. Article number 7 states "to see if the Town will vote to eliminate the Board of Sewer Commissioners". The Selectmen propose that the amendment be overturned after studying the sewer commissioner's duties and the affect on Town Government. A discussion of both sides of the issue was not possible at the 1985 meeting because the Selectmen were not advised of the amendment to create sewer commissioners in advance of the Town meeting.

The Recreation Commission has requested that two warrant articles be inserted in the town warrant. Voters will be requested to vote on the level of recreational activity they wish to support.

New Hampshire State Law requires that surface and subsurface water must be protected from the affects of deteriorating rubbish and refuse deposited through the years in dumps and landfills. We have been warned that our many years of dumping all kinds of things in our Town Dump may now be causing water pollution and that the water underground and in the stream beside the Dump must be tested four times a year to determine whether, and to the extent that, this is true. Monitoring wells have been installed and testing has begun. Results of these tests will determine the severity of the problem but it is likely, sooner or later, that we will be ordered to seal off the Dump to protect the water in the area, and the cost of this sealing or "closure" is tentatively projected to be on the order of \$200,000.00. Article 12 would establish

a reserve fund for this purpose and begin the process of setting aside enough money to get the job done without a severe, one-time charge on our tax bills.

The Highway equipment long range replacement plan calls for a replacement for the present backhoe. It is proposed that a smaller replacement loader backhoe be acquired and that the Hough Loader remain in service.

The Fire department rescue vehicle purchased as a result of the successful fund raising drive is scheduled to be in service in March. The Town must vote to accept the vehicle at the Town meeting.

A budget appropriation of \$3,000.00 to erect street signs at the request of several property owners.

Changes in New Hampshire laws of interest include Timber Tax payment and reports on underground storage tanks. As of April 1, the responsibility of paying Timber Tax on timber cut and sold on timber lots shall be the responsibility of the land owner, formerly the logger or forester was permitted to act for the property owner. Those planning to cut timber should become familiar with the law for timber operations planned after April 1, 1986. The property owners should be receiving an additional 10% for their timber as of April 1, as the buyer will no longer be paying the timber tax.

The United States Congress has mandated that each state conduct a notification program to identify the location and other basic information about underground storage tanks. The New Hampshire Water Supply and Pollution Control Commission has established a due date of May 8, 1986 for registration of certain underground storage tanks handling oil and petroleum liquids. More information and report forms are available at the Selectmen's Office.

The Board of Selectmen expresses its thanks for the many hours given by volunteers serving on Town committees during 1985. Our Town Government functions well because of such efforts.

Richard C. Papen  
Robert N. Burrows  
Frederick C. Rozelle, Jr.  
Selectmen of Sandwich



Year	86	87	88	89	90	91	92	93	94	95	96	97	98	99	00	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22
POLICE																																					
Car			X				X				X				X				X							X					X						
FIRE																																					
Truck																																					
Truck					X																																
Truck													X																								
Truck																	X																				
Hi Way—Truck					X				X						X																						
Truck						X					X								X																		
Grade								X																													
Loader 1	X									X										X																	
Loader 2			X									X																									
Backhoe	X												X																								
Sanders 1						X									X																						
Sanders 2																X																					
Sander Small																																					
Pickup w/plow																																					
Plows 1																																					
Plows 2																																					
Plows 3																																					
Military Truck *																																					
Rock Rack																																					
	86	87	88	89	90	91	92	93	94	95	96	97	98	99	00	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22

**\*Not to be replaced.**



## TOWN HALL RENOVATION COMMITTEE

It must seem as if the renovation of the Town Hall has been going on forever, in fact it has been five years. Approximately \$104,000 has been spent, none of which has been paid by the taxpayers.

About three-fourths of the building has been completely renovated. The work that remains to be done and a very rough estimate of the cost follows:

1. Police office. Remove all old plaster, insulated, install wall-board, repair ceiling and paint, level the floor and cover with the same carpet as used in the selectmen's office. \$5,000.
2. Front lobby, upstairs and downstairs. Repair old plaster or cover with wall board, repair the stairs and cover with industrial carpet, repair and refinish the floor and paint. \$5,000.
3. Build an enclosed fire escape on the south side of the building, incorporating an entrance for the handicapped. The office of the state fire marshall requires the enclosed fire escape. \$40,000.
4. Possibly a lift for the handicapped. \$10,000 to \$15,000.
5. Landscape the grounds in a simple and low maintenance manner. The committee has received donations from the Bear Camp Valley Garden Club and the Sandwich Women's Club to help carry out this project.

Residents of Sandwich, The Quimby Trust, The Sandwich Players and the White Sylvania Trust all contributed to the on-going work in 1985.

The Committee hopes to have the Town Hall Renovation completed in another two to three years. That, of course, depends on how much money we can raise and the continuing support of our generous donors.

The Committee wishes to thank all those who have supported this project in the past and hopes they will continue their support in the future, and our thanks to the selectmen, especially Richard Papen, who has spent many hours in our meetings.

Richard L. Benton, Jr.  
Chairman

## TOWN HALL RENOVATION PROJECT

Balance Forward from 1984		\$18,621.92
Donations:		
Quimby Trust	5,000.00	
Sandwich Players	2,213.00	
White Sylvania Trust	3,000.00	
Others	135.00	
	<hr/>	
		10,348.00
Earned on Investments		565.90
		<hr/>
		29,535.82
Payments on Order of Selectmen		
Selectmen's Office & Rear Stairs	18,796.89	
Painting & Floors, Auditorium	6,569.00	
	<hr/>	
		25,365.89
Balance 12/31/85		\$ 4,169.93
Savings Account 12/31/85		10,048.03
Receivable by General Fund		( 5,878.10)
		<hr/>
		\$ 4,169.93

Edwards F. Leiper,  
Treasurer

## SEWER PROJECT

Balance Forward from 1984		\$10,973.45
Receipts—1985		
BankEast — “FAAN”	100,000.00	
Quimby Trust Donation	5,000.00	
Fed. Govt. — E.P.A. Grants	86,600.00	
Interest on Deposits	3,531.00	
		<u>195,131.00</u>
Total Funds Available		\$206,104.45
Disbursements		
Payments on Order of Selectmen	157,273.88	
Bank Debit	26.30	
		<u>157,300.18</u>
Total Disbursements		157,300.18
Balance 12/31/85		\$ 48,804.27

## PROOF

Sewer Fund Savings Account 12/31/85		1,118.51
Sewer Fund “CD” 12/31/85		15,831.62
Sewer Fund “BEAM” Account 12/31/85	31,864.14	
Less Checks Outstanding	( 10.00)	
		<u>31,854.14</u>
“BEAM” Balance		\$48,804.27

Edwards F. Leiper,  
Treasurer

## TOWN BRIDGE FUND

With the completion of major projects involving the Notch bridges and the Durgin Bridge all funds remaining in the three specially established bridge accounts have been combined. The new fund is the Town Bridge Fund.

## Balances Forward from 1984:

Algonquin Bridge Fund	2,998.09
Durgin Bridge Fund	12,592.79
Quimby Notch Bridges Fund	4,486.14

---

 20,077.02

## Receipts 1985, Combined Basis

Interest	927.18
General Fund Reimbursement	2,273.08
Sale of Durgin Bridge Roof	150.00

---

 3,350.26

## Total Funds Available

---

 \$23,427.28

## Payment on Order of Selectmen

---

 (15,338.59)

## Balance 12/31/85

---

 \$ 8,088.69

## Savings Account 12/31/85

11,722.19

## Receivable by General Fund

( 3,633.50)

---

 \$ 8,088.69

## REPORT OF TOWN CLERK

## Automobiles:

1481 Registrations	\$68,817.00
--------------------	-------------

## Filing Fees:

4.00
------

## Dogs:

30 males	\$180.00
----------	----------

5 females	28.10
-----------	-------

79 neutered males	
-------------------	--

or	
----	--

spayed females	276.50
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39 with owners over 65	78.00
------------------------	-------

153 licensed	562.60
--------------	--------

less clerks' fees	<u>- 76.50</u>
-------------------	----------------

486.10
--------

## Dog fines

40.00
-------

## Dog penalties

49.00
-------

<u>\$69,396.10</u>
--------------------

Rita P. Taylor,  
Town Clerk

**TAX COLLECTOR'S REPORT**  
**Fiscal Year Ended December 31, 1985**  
**Town of Sandwich**

	DR.	Levies Of:	
	1985	1984	Prior
UNCOLLECTED TAXES—Beginning of Fiscal Year			
Property Taxes		\$ 68,143	
Resident Taxes		500	\$ 80
Yield Taxes		1,097	2,609
TAXES COMMITTED TO COLLECTOR:			
Property Taxes	\$839,486		
Resident Taxes	6,440		
National Bank Stock Taxes	56		
Land Use Change Taxes	1,000		
Yield Taxes	16,354		
ADDED TAXES:			
Property Taxes	1,435	325	
Resident Taxes	611	60	
		4,618	
OVERPAYMENTS:			
a/c Property Taxes	2,696	104	
a/c Resident Taxes	20	20	
a/c Yield Taxes	15		
INTEREST COLLECTED ON DELINQUENT:			
Property Taxes		3,586	
Yield Taxes	273	56	
PENALTIES COLLECTED ON			
RESIDENT TAXES:	20	39	1
	<hr/>	<hr/>	<hr/>
TOTAL DEBITS	\$868,406	\$ 78,548	\$ 2,690
	<b>CR.</b>		
REMITTANCES TO TREASURER DURING FISCAL YEAR:			
Property Taxes	\$759,058	\$ 68,107	
Resident Taxes	6,290	430	10
National Bank Stock Taxes	56		
Yield Taxes	13,626	5,510	200
Land Use Change Taxes	1,000		
Interest Collected During Year	273	3,643	
Penalties on Resident Taxes	20	39	1
ABATEMENTS MADE DURING YEAR:			
Property Taxes	313	464	
Resident Taxes	301	130	70
Yield Taxes	285	28	1,996



## UNCOLLECTED TAXES—END OF FISCAL YEAR:

(As Per Collector's List)

Property Taxes	84,246		
Resident Taxes	480	20	
Yield Taxes	2,458	177	413
TOTAL CREDITS	\$868,406	\$ 78,548	\$ 2,690

## SUMMARY OF TAX SALES ACCOUNTS

Fiscal Year Ended December 31, 1985

*Tax Sales on Account of Levies Of*  
1984                      1983                      1982

Balance of Unredeemed Taxes			
Beginning Fiscal Year*		\$ 4,682	\$ 255
Taxes Sold To Town During			
Current Fiscal Year**	\$ 8,534		
Interest Collected After Sale	187	211	28
Redemption Costs	193	62	
Refund Deposit Toward			
Redemption			122
TOTAL DEBITS	<u>\$ 8,914</u>	<u>\$ 4,955</u>	<u>\$ 405</u>

CR.

## REMITTANCES TO TREASURER DURING YEAR:

Redemptions	\$ 3,409	\$ 2,261	\$ 1
Interest & Costs After Sale	380	273	28
Deeded to Town During Year	31	261	376
Unredeemed Taxes—End of Fis. Yr.	5,094	2,160	—0—
	<u>\$ 8,914</u>	<u>\$ 4,955</u>	<u>\$ 405</u>

\* These sums represent the total of Unredeemed Taxes, as of January 1, 1985 from Tax Sales held in Previous Fiscal Years.

\*\* Amount of Tax Sale(s) held during current fiscal year, including total amount of taxes, interest and costs of date of sale(s).

## TREASURER'S REPORT

## Balances Forward from 1984:

General Fund	363,293.92
Algonquin Bridge Fund	2,998.09
Consv. Comm.—Dodge Fund	384.94
Consv. Comm.—Notch Land Fund	11,235.82
Consv. Comm.—Tree Project Fund	86.12
Durgin Bridge Fund	12,592.79
Forestry Committee Fund	19,209.55
Quimby Notch Bridges Fund	4,486.14
Revenue Sharing Fund	24,289.43
Sewer Project Fund	10,973.45
Town Hall Renovation Fund	18,500.92

---

468,051.17

## 1985 Receipts, All Funds

1,703,792.43

## Total Funds Available

2,171,843.60

Payments on Order of Selectmen	1,559,785.23
Interfund Transfers Incl. Above	( 2,394.08)
"TAN" Interest Bank Charge	12,264.24
Other Bank Charges	51.62

## Total Net Disbursements, All Funds

1,569,707.01

## Balance, 31 December, 1985

602,136.59

## PROOF OF BALANCE

## General Fund Checking Accounts

Balance, Meredith Village Savings 12/24/85	999.98
Balance, BankEast 1/16/86	48,591.93
Less, Deposits 1986 Funds	( 39,344.54)
Plus, 1986 Checks Cashed	7,133.32
Less, Outstanding 1985 Checks	( 1,351.48)
Plus, Bank Error 10/8/85	40.00
Deposits in Transit, 1985 Funds	9,024.48

---

24,093.71

## General Fund Cash Manager Account

## Bank Statement 12/31/85

78,380.37

## General Fund "BEAM" Account

Bank Statement 12/31/85	267,215.07
Deposits in Transit	76,168.67
N.S.F. Check in Transit	( 192.43)

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343,191.31

General Fund "CD" 12/31/85	<u>30,543.75</u>
General Fund Balance, 12/31/85	477,209.12
Consv. Comm.—Dodge Fund (Savings 12/31/85)	405.18
Consv. Comm.—Notch Land Fund (Savings 12/31/85)	11,933.37
Consv. Comm.—Tree Project Fund (Savings 12/31/85)	90.65
Forestry Committee (Savings 12/31/85)	20,652.74
Revenue Sharing (See Separate Schedule)	21,271.04
Sewer Project (See Separate Schedule)	48,804.27
Town Bridge Fund (See Separate Schedule)	11,722.19
Town Hall Renovation Fund (See Separate Schedule)	<u>10,048.03</u>
	\$602,136.59

Edwards F. Leiper,  
Treasurer

## DETAILED STATEMENT OF 1985 RECEIPTS

## CURRENT REVENUE

## Local Taxes—Current Year

Property Taxes	759,058.22
Property Taxes, Interest	—0—
Resident Taxes	6,290.00
Resident Taxes, Penalties	21.00
Yield Taxes	13,625.84
Yield Taxes, Interest	288.27
Land Use Change Taxes (Incl. Interest)	1,000.00
National Bank Stock Tax	56.25

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 780,339.58

## Local Taxes—Prior Years

Property Taxes	68,107.46
Property Taxes—Interest	3,586.59
Resident Taxes	440.00
Resident Taxes—Penalties	39.00
Yield Taxes	5,710.25
Yield Taxes—Interest	56.48
Tax Sale Redemptions	5,670.24
Tax Sale Redemptions—Interest & Costs	681.52

---

 84,291.54

## From the Federal Government

Dept. of Interior—Federal Lands	5,870.00
E.P.A. Grants—Sewer Project	86,600.00
Revenue sharing	12,784.00

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 105,254.00

## From the State of New Hampshire

Highway Block Grant	47,537.94
Reimbursement—State & Federal Lands	13,569.34
State Revenue Sharing	39,065.53

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 100,172.81

## Local Sources Other Than Taxes

Building Permits	1,427.14
Deposits, Board of Adjustment Hearing	922.60
Dog Fines	50.00
Dog Licenses	491.10
Dog License Penalties	54.00
Earned on Investments, General Fund	27,124.09
Earned on Investments, Revenue Sharing	1,774.66
Fees and Permits	64.00

Fees, Current Use Filings	27.00
Fees, Dump Opening	30.00
Motor Vehicle Registrations	68,817.00
Sale of Dump Materials	618.03
Sale of Other Town Property	150.00
Security Deposits	4,272.75
Septic System Approval Fees	128.22
	<hr/>
	105,950.59
Dooryard Snow Plowing Fees	20,112.18
Income from Trusts and Other Funds	
Algonquin Bridge Fund, Interest	172.41
Bicentennial Trust Fund	451.03
Blanchard Fund	1,530.00
Consv. Comm.—Dodge Fund, Interest	20.24
Consv. Comm.—Notch Land Fund, Interest	597.55
Consv. Comm.—Tree Project Fund, Interest	4.53
Doris Benz Trust	1,756.51
Durgin Bridge Fund, Interest	412.80
Forestry Committee Fund, Interest	1,443.19
Hall Fund	1,290.00
Highway Equipment Capital Reserve Fund	32,390.00
Lena Nelson Trust	197.54
Quimby Notch Bridges Fund, Interest	341.97
Sewer Fund, Interest	3,531.00
Thompson Children's Fund	2,691.14
Town Grange and Fair Assoc. Trust	103.40
Town Hall Renovation Fund, Interest	565.90
	<hr/>
	47,499.21
RECEIPTS OTHER THAN CURRENT REVENUE	
Appropriation Credits or Reimbursements	
Bicentennial Comm.	640.63
Blue Cross/Blue Shield	321.42
Conservation Comm.	40.55
FICA	2,114.87
Forest Fires	517.82
General Government	748.49
Highway Dept.—Gen'l Expense	311.00
Insurance	118.06
Legal	268.39
Old Age Assistance	1,258.71
Parks, Playgrounds and Recreation	23.19
Planning Board	524.50
Police Department	1,386.00

Refund on Truck Purchase	1,400.00
Street Lighting	60.40
Town Hall Expense	95.00
Town Officers' Expenses	295.74
Unemployment Compensation	915.16
Withholding	648.00
Workman's Compensation	6,516.00
	<hr/>
	18,203.93
Gifts and Bequests	
Consv. Comm.—Bearcamp Valley Garden Club	170.00
Consv. Comm.—Camp Donations	330.00
Consv. Comm.—Notch Land Fund Donations	100.00
Consv. Comm.—Sylvania Trust Donation	500.00
Town Hall Renovation Fund—Quimby Trust	5,000.00
Town Hall Renovation Fund—Sandwich Players	2,213.00
Town Hall Renovation Fund—Sylvania Trust	3,000.00
Town Hall Renovation Fund—Other Donations	135.00
Sewer Project—Quimby Trust	5,000.00
To the Town—Sandwich Women's Club	400.00
	<hr/>
	16,848.00
Other	
Federal Aid Anticipation Note ("FAAN")—Sewer	100,000.00
Tax Anticipation Note	325,000.00
Stop Payment, Outstanding 1984 Checks	120.59
	<hr/>
	425,120.59
GRAND TOTAL	\$1,703,792.43

Edwards F. Leiper,  
Treasurer



# **DETAILED STATEMENT OF APPROPRIATIONS AND EXPENDITURES**

## **GENERAL GOVERNMENT APPROPRIATION:**

### Receipts

Town Officers' Salaries	\$ 9,000.00
Town Officers' Expenses	31,925.00
Election & Registration	1,479.00
Town Hall Expenses	5,300.00
Updating Property Valuations	5,000.00
Computer Printouts—Tax Records	2,400.00
Survey Town Lines	1,000.00
Legal Expenses	10,000.00

\$66,104.00

Credit Town Officers' Expenses	1,044.23
Credit Town Hall Expenses	95.00
Credit Legal Expenses	268.39

\$ 1,407.62

\$67,511.62

### Expenditures

#### Town Officers' Salaries:

Robert N. Burrows	\$ 1,100.00
Richard C. Papen	1,100.00
Frederick C. Rozelle, Jr.	1,100.00
Philip S. Robbins	75.00
Denny Kalette	25.00
Edwards F. Leiper, III	1,200.00
John L. Webb	1,000.00
Rita M. Buker	100.00
Peter Prentice	100.00
Janet Brown	175.00
Edna Bickford	175.00
John Mayer	175.00
Jane Brewer	550.00
Francis C. Hambrook	150.00
Jill E. Rawson	168.75
Shirley P. Burns	25.00
Rita P. Taylor	506.25
Mary F. Hambrook	75.00

\$ 7,800.00

Town Officers' Expenses:

Robert N. Burrows, Expense	245.84
Hourly Wage	2,716.36
Richard C. Papen, Expense	261.85
Hourly Wage	2,256.75
Frederick C. Rozelle, Jr., Expense	218.91
Hourly Wage	1,210.00
Edwards F. Leiper, III, Expense	380.00
John L. Webb, Expense	974.14
Hourly Wage	1,300.00
Jill E. Rawson, Expense	313.13
Auto Permit & Filing Fees	97.00
Shirley P. Burns, Auto Permits	9.50
Rita P. Taylor, Expense	762.52
Auto Permit & Filing Fees	1,929.00
Mary F. Hambrook	34.50
Auto Permit & Filing Fees	49.50
Barbara H. Adriance, Clerical	3,212.46
Carol Quinn, Clerical	186.75
Joanne Dolan, Clerical	6,158.75
Office Supplies, Postage, etc.	2,939.53
New England Telephone	1,414.56
Office Equipment & Repairs	875.09
Notices	128.20
Town Reports	3,172.25
Misc., Dues, etc.	561.49

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\$32,408.08

Election & Registrations:

Moderator	72.00
Assistant Moderators	24.00
Town Clerk	70.00
Ballot Clerks	254.00
Counters	101.10
Ballots, Checklists & Printing	172.45
Meals	100.00
Notices	30.00

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\$ 823.55

Town Hall Expenses:

Wallace Energy, Inc.	1,993.61
N.H. Electric Coop, Inc.	988.08
Cleaning	528.01
Supplies	191.95



	Receipts	
SOCIAL SECURITY & RETIREMENT:		
Appropriation	\$12,300.00	
Library Reimb. FICA	2,114.87	
	<hr/>	\$14,414.87
	Expenditures	
Treasurer, State of NH	\$10,040.08	
NH Retirement System	2,875.00	
	<hr/>	
		\$12,915.08
Unexpended Balance		1,499.79
		<hr/>
		\$14,414.87
	Receipts	
WITHHOLDING		
Library Reimb.	\$ 849.00	
		\$ 849.00
	Expenditures	
	\$ 849.00	
		\$ 849.00
	Receipts	
AUDIT:		
Appropriation	\$ 4,000.00	
		\$ 4,000.00
	Expenditures	
Carri-Plodzik-Sanderson	\$ 4,400.00	
		\$ 4,400.00
Overdraft		400.00
		<hr/>
		\$ 4,000.00
	Receipts	
FOREST FIRES:		
Appropriation	\$ 1,000.00	
Credit	517.82	
	<hr/>	
		\$ 1,517.82
	Expenditures	
	\$ 882.52	
		\$ 882.52
Unexpended Balance		635.30
		<hr/>
		\$ 1,517.82

## Receipts

## CONSERVATION COMMISSION:

Appropriation	\$ 500.00
Carry over	1,544.13
White Sylvania Trust Donation	500.00
Conservation Camp Donation	330.00
Reimbursement	40.55
Notch Land Fund	100.00
Bearcamp Valley Garden Club	170.00

\$ 3,184.68

## Expenditures

Wetlands Study	\$ 550.00
Camp Expenses	725.94
Notices	115.38
Misc.	111.00

\$ 1,502.32

Unexpended balance

1,682.36

\$ 3,184.68

## Receipts

## PLANNING BOARD:

Appropriation	\$ 800.00
Reimbursements	524.50

\$ 1,324.50

## Expenditures

General Expenses, Postage, etc.	\$ 388.16
Notices	70.50
Refunds on deposits	47.34
Registry of Deeds	189.00

\$ 695.00

Unexpended balance

629.50

\$ 1,324.50

## Receipts

## BOARD OF ADJUSTMENT:

Appropriation	\$ 300.00
Credit	922.60

\$ 1,222.60

## Expenditures

Postage & Supplies	\$ 97.93
--------------------	----------

Notices	679.70
Refunds from deposits	104.92
Miscellaneous	28.00

Unexpended Balance

\$ 910.55  
312.05

\$ 1,222.60

Receipts

CARE OF CEMETERIES:

Appropriation \$ 500.00

\$ 500.00

Expenditures

Sandwich Cemetery Trustees  
Elisabeth G. Powers, Treasurer \$ 500.00

\$ 500.00

Receipts

WELFARE—Town Poor & Old Age Assistance:

Appropriation \$ 8,000.00  
Reimb.—Case No. 9 936.07  
Reimb.—Case No. 11 322.64

\$ 9,258.71

Expenditures

Case No. 1 \$ 265.50  
Case No. 2 894.75  
Case No. 3 40.00

\$ 1,200.25  
8,058.46

Unexpended Balance

Receipts

TOWN PARK & PLAYGROUNDS:

Appropriation \$ 8,350.00  
Credit 23.19

9,258.71

\$ 8,373.19

Expenditures

Beach Stickers \$ 19.00  
Sanitary Toilets 1,785.00  
Life Guards 4,795.00  
Care of Floats 519.56  
Telephone 198.59  
News Ads 240.93  
Community Calendar 235.80



		\$ 7,793.88
Unexpended balance		<u>579.31</u>
		\$ 8,373.19

## Receipts

## TOWN DUMP:

Appropriation	\$22,500.00
Credit	<u>618.03</u>

\$23,118.03

## Expenditures

Charlie Howe, Payroll	\$ 5,696.35
S. Maurice Smith, Payroll	3,652.00
William Bixby, Work at Dump	18.42
Charles Bickford, Work at Dump	330.00
Juan Mussen, Work at Dump	36.84
Dump Stickers	19.00
Little Pond Disposal	12,000.00
Miscellaneous	<u>214.00</u>

\$21,966.61  
1,151.42

Unexpended Balance

\$23,118.03

## Receipts

## MEDICAL INSURANCE PREMIUMS:

Appropriation	\$18,000.00
Library Reimb. BC/BS	<u>321.42</u>

\$18,321.42

## Expenditures

Blue Cross/Blue Shield	\$13,701.20
------------------------	-------------

\$13,701.20  
4,620.22

Unexpended Balance

\$18,321.42

## Receipts

## INSURANCE:

Appropriation	\$28,900.00
Library Reimbursement	118.06
Credit	<u>6,516.00</u>

\$35,534.06

## Expenditures

Workmen's Compensation	\$15,846.00
------------------------	-------------

Town Officers' Bonds	514.00	
Liability, Fleet, Fire	<u>12,383.00</u>	
		\$28,743.00
Unexpended Balance		<u>6,791.06</u>
		\$35,534.06
	Receipts	
STREET LIGHTING:		
Appropriation	\$ 4,900.00	
Credit	<u>60.40</u>	
		\$ 4,960.40
	Expenditures	
Public Service Co.	\$ 491.00	
N.H. Electric Coop., Inc.	<u>3,585.73</u>	
		\$ 4,076.73
Unexpended Balance		<u>883.67</u>
		\$ 4,960.40
	Receipts	
INTEREST ON TAX		
ANTICIPATION NOTE:		
Appropriation	\$17,000.00	
		\$17,000.00
	Expenditures	
BankEast	\$12,810.75	
		\$12,810.75
Unexpended balance		<u>4,189.25</u>
		\$17,000.00
	Receipts	
TAX ANTICIPATION NOTES:	\$325,000.00	
		\$325,000.00
	Receipts	
LAKES REGION PLANNING COMM.:		
Appropriation	\$ 1,405.00	
		\$ 1,405.00
	Expenditures	
Lakes Region Planning Comm.	\$ 1,405.00	
		\$ 1,405.00
	Receipts	
CUSTODIAN OF LIBRARY		
TRUST FUNDS:		
Appropriation	\$ 2,000.00	

		\$ 2,000.00
	Expenditures	
Concord National Bank	\$ 2,000.00	
		\$ 2,000.00
	Receipts	
FIREWORKS:		
Appropriation	\$ 500.00	
		\$ 500.00
	Expenditures	
	\$ 500.00	
		\$ 500.00
	Receipts	
CARE OF STRAY ANIMALS:		
Appropriation	\$ 400.00	
		\$ 400.00
	Expenditures	
N.H. Humane Society	\$ 400.00	
		\$ 400.00
	Receipts	
LEASE OF EMERSON		
PARKING LOT:		
Appropriation	\$ 300.00	
		\$ 300.00
	Expenditures	
Denley W. Emerson	\$ 300.00	
		\$ 300.00
	Receipts	
N.H. MUNICIPAL ASSOC. DUES:		
Appropriation	\$ 400.00	
		\$ 400.00
	Expenditures	
N.H. Municipal Assoc.	\$ 400.00	
		\$ 400.00
	Receipts	
UNEMPLOYMENT INSURANCE:		
Appropriation	\$ 950.00	
Library Reimb.	146.55	
Credit	768.61	
		\$ 1,865.16
	Expenditures	
N.H. Municipal Unemployment		
Compensation Trust	\$ 1,112.55	
		\$ 1,112.55

Unexpended Balance		752.61
		<hr/>
		\$ 1,865.16
	Receipts	
LIFE INSURANCE & WEEKLY INDEMNITY APPROPRIATION:	\$ 1,300.00	
		\$ 1,300.00
	Expenditures	
Metropolitan Life Insurance	\$ 1,051.46	
		\$ 1,051.46
Unexpended Balance		248.54
		<hr/>
		\$ 1,300.00
	Receipts	
HIGHWAY DEPT. PAYROLL:		
Appropriation	\$75,000.00	
		\$75,000.00
	Expenditures	
Peter Prentice	\$18,439.96	
John Welch	14,122.22	
Keith Wheeler	13,652.00	
William Quinn	14,334.15	
Peter Burda, Jr.	14,102.42	
	<hr/>	
		\$74,650.75
Unexpended Balance		349.25
		<hr/>
		\$75,000.00
	Receipts	
HIGHWAY DEPT. WINTER SAND & SALT:		
Appropriation	\$ 5,000.00	
		\$ 5,000.00
	Expenditures	
	\$ 5,000.00	
		\$ 5,000.00
	Receipts	
HIGHWAY DEPT. TAVIA:		
Appropriation	\$12,000.00	
		\$12,000.00
	Expenditures	
	\$11,496.57	
		\$11,496.57
Unexpended Balance		503.43
		<hr/>

		\$12,000.00
	Receipts	
HIGHWAY DEPT. GRAVEL:		
Appropriation	\$4,500.00	
		\$ 4,500.00
	Expenditures	
	\$2,974.22	
		\$ 2,974.22
Unexpended Balance		1,525.78
		<hr/>
		\$ 4,500.00

	Receipts	
HIGHWAY DEPT. CULVERTS:		
Appropriation	\$ 1,200.00	
		\$ 1,200.00
	Expenditures	
	\$ 1,199.22	
		\$ 1,199.22
Unexpended Balance		.78
		<hr/>
		\$ 1,200.00

	Receipts	
HIGHWAY DEPT. BUSHES:		
Appropriation	\$ 1,800.00	
		\$ 1,800.00
	Expenditures	
	\$ 1,637.25	
		\$ 1,637.25
Unexpended Balance		162.75
		<hr/>
		\$ 1,800.00

	Receipts	
HIGHWAY DEPT.		
GENERAL EXPENSES:		
Appropriation	\$34,500.00	
Credit	311.00	
	<hr/>	
		\$34,811.00
	Expenditures	
Radio Repairs	\$ 103.62	
Inspections	70.00	
Grader	399.87	
Dump Trucks	1,356.25	
Plows	227.21	
Steel	472.16	

Oxygen & Acetylene	447.78	
Parts & Supplies	10,625.70	
Gas & Diesel Fuel	8,271.21	
Oil & Filters	555.78	
Tires & Tubes	1,378.83	
Chains	1,800.00	
Shop Tools	38.95	
Miscellaneous	3,592.77	
N.H. Electric Coop.	195.27	
Wallace Energy	1,156.18	
Public Service Co.	1,020.31	
N.E. Telephone	634.92	
Unexpended Balance		\$32,346.81
		2,464.19
		\$34,811.00
	Receipts	
BLOCK GRANT AID:		
Appropriation	\$47,538.00	
		\$47,538.00
	Expenditures	
	\$12,494.47	
		\$12,494.47
Unexpended Balance		35,043.53
		\$47,538.00
	Receipts	
HIGHWAY DEPT. DUST CONTROL:		
Appropriation	\$ 1,000.00	
		\$ 1,000.00
	Expenditures	
	\$ 526.35	
		\$ 526.35
Unexpended Balance		473.65
		\$ 1,000.00
	Receipts	
HIGHWAY DEPT. GMC TRUCK:		
Model J8C042		
Appropriation	\$32,390.00	
		\$32,390.00
	Expenditures	
	\$30,990.00	
		\$30,990.00



Unexpended balance		1,400.00
		<hr/>
		\$32,390.00
	Receipts	
STATE ROAD IMPROVEMENT:		
Appropriation	\$ 5,000.00	
		\$ 5,000.00
	Expenditures	
	—0—	
		—0—
	Receipts	
NOTCH BRIDGES:		
Appropriation	\$ 9,757.31	
		\$ 9,757.31
	Expenditures	
	\$ 1,112.00	
		\$ 1,112.00
Unexpended Balance		8,645.31
		<hr/>
		\$ 9,757.31
	Receipts	
SANDWICH SLOPES ROAD:		
Appropriation	\$66,000.00	
		\$66,000.00
	Expenditures	
	\$52,775.56	
		\$52,775.56
Unexpended Balance		13,224.44
		<hr/>
		\$66,000.00
	Receipts	
FIRE DEPARTMENT:		
Appropriation	\$16,000.00	
		\$16,000.00
	Expenditures	
Wallace Energy, Inc.	\$ 3,871.34	
N.H. Electric Coop., Inc.	1,639.68	
Public Service Co.	209.90	
New England Telephone	1,049.03	
General Supplies	506.44	
Station Repairs & Maint.	245.87	
Truck & Equipment Repairs,		
Inspection, Parts, Etc.	1,248.45	
Radio Repairs	517.71	
Training	320.00	

Miscellaneous	178.30
Mutual Aid	4,760.34

		\$14,547.06
Unexpended Balance		1,452.94
		<u>\$16,000.00</u>

	Receipts	
FIRE DEPARTMENT EQUIP.:		
Appropriation	\$ 4,631.00	\$ 4,631.00

	Expenditures	
Stockbridge Door	\$ 2,675.00	
Mutual Aid	1,705.02	
		\$ 4,380.02
Unexpended Balance		250.98
		<u>\$ 4,631.00</u>

	Receipts	
FIRE DEPARTMENT TRAINING:		
Appropriation	\$ 4,000.00	\$ 4,000.00

	Expenditures	
	\$ 2,750.00	\$ 2,750.00
Unexpended Balance		1,250.00
		<u>\$ 4,000.00</u>

	Receipts	
SCRAPING & PAINTING OF TOWN HALL:		
Appropriation	\$ 8,350.00	\$ 8,350.00

	Expenditures	
	\$ 6,090.68	\$ 6,090.68
Unexpended Balance		2,259.32
		<u>\$ 8,350.00</u>

	Receipts	
PUBLIC SAFETY—POLICE DEPT.:		
Appropriation	\$28,850.00	
Refunds & Reports	516.95	
Reimb. State Police Gas Usage	869.05	

		\$30,236.00
	Expenditures	
Marc W. Mayberry	\$15,576.75	
Charles F. Berry	6,095.05	
New England Telephone	1,563.26	
Office Supplies, Postage, etc.	309.70	
Cruiser Maintenance	883.80	
Radio Repairs	110.49	
Gas	2,876.07	
Uniforms	581.50	
Unexpended Balance		\$27,996.62
		2,239.38
		\$30,236.00
	Receipts	
PURCHASE OF 1 DUMPSTER:		
Appropriation	\$ 1,000.00	
		\$ 1,000.00
	Expenditures	
Little Pond Disposal	\$ 1,115.00	
		\$ 1,115.00
Overdraft		115.00
		\$ 1,000.00
	Receipts	
LAKES REGION GENERAL HOSPITAL:		
Appropriation	\$ 500.00	
		\$ 500.00
	Expenditures	
	\$ 500.00	
		\$ 500.00
	Receipts	
HUGGINS HOSPITAL:		
Appropriation	\$ 500.00	
		\$ 500.00
	Expenditures	
	\$ 500.00	
		\$ 500.00
	Receipts	
COMMUNITY ACTION PROGRAM:		
Appropriation	\$ 400.00	
		\$ 400.00
	Expenditures	
Community Action Program	\$ 400.00	

		\$ 400.00
	Receipts	
SANDWICH HOME NURSING ASSOC.:		
Appropriation	\$ 8,000.00	
		\$ 8,000.00
	Expenditures	
	\$ 8,000.00	
		\$ 8,000.00
	Receipts	
INTER-LAKES DAY CARE CENTER:		
Appropriation	\$ 335.00	
		\$ 335.00
	Expenditures	
Inter-Lakes Day Care Center	\$ 335.00	
		\$ 335.00
	Receipts	
CARROLL COUNTY MENTAL HEALTH SERVICE:		
Appropriation	\$ 1,050.00	
		\$ 1,050.00
	Expenditures	
	\$ 1,050.00	
		\$ 1,050.00
	Receipts	
AMBULANCE SERVICE:		
Appropriation	\$ 9,900.00	
		\$ 9,900.00
	Expenditures	
Stewart's Ambulance Service	\$ 9,720.00	
		\$ 9,720.00
Unexpended Balance		180.00
		<hr/>
		\$ 9,900.00
	Receipts	
CAPITAL RESERVE FUND:		
Appropriation	\$15,000.00	
		\$15,000.00
	Expenditures	
Highway Dept. Equip. Fund	\$ 5,000.00	
Fire Protection Equip. Fund	5,000.00	
Police Dept. Equip. Fund	2,000.00	
Dump Fund	3,000.00	
	<hr/>	
		\$15,000.00

## Receipts

## TRUST FUNDS:

Appropriation	\$20,413.41
Other Income & Interest from Hall-Blanchard Hwy. Fund	2,820.00
Carry over from Hall-Blanchard Funds from 1984	8,638.27

\$34,871.68

## Expenditures

Moses Hall & Charles Blanchard	
Highway Funds	\$ 3,930.00
Marjorie Thompson Fund	313.64
Bicentennial Fund	2,701.03
Town Fair Fund	434.09
Lena Nelson	197.54
Doris Benz	1,756.51

\$ 9,332.81

Unexpended Balance

25,538.87\$34,871.68

## Receipts

## TOWN COMPUTER SYSTEM:

Appropriation	\$16,000.00
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\$16,000.00

## Expenditures

Transferred to Trust Funds	\$16,000.00
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\$16,000.00

## Receipts

## TOWN FOREST COMMITTEE:

Appropriation	\$ 5,000.00
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\$ 5,000.00

## Expenditures

-0-

-0-

## Receipts

## FIRE STATION-WATER LINE:

Appropriation	
Carry-Over 1985	\$ 600.00

\$ 600.00

## Expenditures

\$ 600.00

\$ 600.00

## Receipts

## DRIVEWAY PLOWING:

Fees Collected 1985	\$20,139.18
Carry-Over from 1984	26,110.70

\$46,249.88

## Expenditures

Edwin L. Adriance	\$ 1,460.25
Maurice Auger	1,047.75
Milton R. Bryant	462.00
Milton R. Bryant, Jr.	173.25
Ned Grant, Jr.	775.50
Great Bear, Ltd.	280.50
Bill McAdams	643.50
Roger Merriman	82.50
Michael Maintenance	462.00
Andrew Peaslee	173.25
Daniel Peaslee	206.25
David Peaslee	49.50
Jonathan Peaslee	206.25
Kirke Read	1,410.75
David Rowan	1,394.25
Peter Prentice	652.88
John Welch	544.75
Keith Wheeler	355.95
William Quinn	476.37
Peter Burda, Jr.	577.79
Plow Stickers	59.00

\$11,494.24

Amount Transferred to Capital Reserve Highway Dept.  
Fund 1984 & 1985 Appropriation

16,000.00\$27,494.24

Unexpended Balance

18,755.64\$46,249.88

## Receipts

## TOWN HALL RENOVATION:

Carry-Over 1984	\$18,471.92
Donation— Quimby Trustees	5,000.00
Sandwich Players	2,213.00
White Sylvania Trust	3,000.00
Women's Club	400.00
Others	135.00



Earned on Investments	565.90	
		\$29,785.82
	Expenditures	
General Expenses	\$ 229.54	
Carpentry Work	16,356.56	
Painting	4,392.00	
Electric	804.79	
Insulation & Sheet Rock	525.00	
Carpets & Floors	3,058.00	
		\$ 25,365.89
Unexpended Balance		4,419.93
		\$ 29,785.82
	Receipts	
TAXES BOUGHT BY TOWN:		
John L. Webb, Tax Collector	\$ 8,655.62	
		\$ 8,655.62
	Expenditures	
Discounts, Abatements & Refunds		
Property Tax Adjustments	\$ 3,750.50	
Resident Tax Refunds	33.00	
Security Yield Tax to Cutters	2,096.46	
Security Yield Tax to Tax Coll.	1,414.57	
Miscellaneous	149.64	
		\$ 7,444.17
Payments to Other Governmental Divisions:		
State of NH — Dog Fees	\$ 68.50	
County Tax	66,541.50	
Inter-Lakes School District	414,369.43	
		\$480,979.43
Total Payments for All Purposes		
	\$1,569,707.01	
Balance December 31, 1985	602,136.59	
		\$2,171,843.60
Other 1985 Encumbrances:		
Dry Fire Hydrants	\$ 3,545.00	
Road Signs	618.00	
Computer Study	1,767.00	
Town Hall Improvements	2,911.00	

State Road Improvements	30,000.00	
1985 Highway Block Grant	<u>35,044.00</u>	
		\$73,885.00

**REPORT  
OF  
TRUST FUNDS**

**1985**

**TOWN OF SANDWICH**

**NEW HAMPSHIRE**

## REPORT OF THE TRUSTEES OF TRUST FUNDS OF THE TOWN OF SANDWICH FOR 1985

DATE OF CREATION	TRUST NAME	PURPOSE	BEGINNING BALANCE	NEW FUNDS GAIN/(LOSS)	PAYD OUT OR BALANCE	ENDING BALANCE	BEGINNING BALANCE	INCOME	PAYD OUT	ENDING BALANCE
10/05/64	James & Harriet Beede	Cemetery - Beede	200.00			200.00		26.33	25.73	0.60
02/14/85	Elizabeth & Grant Powers	Cemetery - Elm Hill		100.00		100.00		13.28	12.86	0.42
09/08/26	Hamlin Huntress	Cemetery - E. Sand	200.00			200.00		26.56	25.73	0.83
04/27/14	Eliza B. Atwood	Cemetery - E. Sand, Nelson	25.00			25.00		3.32	3.21	0.11
03/25/21	Walter O. H. Hill	Cemetery - Family N Sand	200.00			200.00		26.56	25.73	0.83
10/23/20	Wilson O. George	Cemetery - Family W. Sand	150.40			150.40		19.97	19.34	0.63
12/26/11	Alfred A. Marston	Cemetery - Grove	500.00			500.00		66.40	64.31	2.09
04/02/21	William B. Fellows	Cemetery - Grove	100.00			100.00		13.28	12.86	0.42
06/07/22	I. Hartwell Smith	Cemetery - Grove	380.00			380.00		50.46	48.87	1.59
06/30/39	Elmer B. Hart	Cemetery - Grove	100.00			100.00		13.28	12.86	0.42
04/17/54	Robert T. Russell	Cemetery - Grove	1,000.00			1,000.00		132.79	128.62	4.17
01/26/70	Thomas Smith	Cemetery - Grove	200.00			200.00		26.56	25.73	0.83
09/16/76	James & Jane Durgin	Cemetery - Grove	200.00			200.00		26.56	25.73	0.83
07/21/39	Charles B. Hoyt	Cemetery - Grove	300.00			300.00	5.24	40.53	44.50	1.27
02/02/31	Bessie Lovering	Cemetery - Grove/Rural	25.00			25.00		3.32	3.21	0.11
01/15/57	James E. Hoyt	Cemetery - Hubbard/Little	200.00			200.00		26.56	25.73	0.83
08/16/22	Charles W. Donovan	Cemetery - Little's Pond	100.00			100.00		13.28	12.86	0.42
01/17/33	Arven Blanchard	Cemetery - Little's Pond	100.00			100.00		13.28	12.86	0.42
05/10/41	Edith L. French	Cemetery - Little's Pond	75.00			75.00		9.96	9.64	0.32
08/04/48	George M. Weed	Cemetery - Little's Pond	200.00			200.00		26.56	25.73	0.83
07/20/78	Herman C. Lewis	Cemetery - Little's Pond	1,000.00			1,000.00		132.79	128.62	4.17
02/04/78	Misses Mason	Cemetery - Mason	100.00			100.00		13.28	12.86	0.42
06/23/57	Charlotte Wallace Davis	Cemetery - Mason	50.00			50.00		6.64	6.43	0.21
01/28/77	Walvin Mason	Cemetery - Mason	50.00			50.00		6.64	6.43	0.21
10/31/75	Mary S. V. Peal	Cemetery - Mason	5,000.00			5,000.00	35.16	668.60	682.76	21.00
02/14/17	Elizabeth Peal	Cemetery - N. Sand	100.00			100.00		13.28	12.86	0.42
02/20/74	Elizabeth H. Wadocks	Cemetery - N. Sand	100.00			100.00		13.28	12.86	0.42
02/08/10	Ellis P. Worroll	Cemetery - Rural	210.55			210.55		27.98	27.08	0.88
02/10/10	Charles Blanchard	Cemetery - Rural	100.00			100.00		13.28	12.86	0.42
12/31/10	Susan A. Sherman	Cemetery - Rural	150.00			150.00		19.92	19.30	0.62
12/26/11	Samuel Chase	Cemetery - Rural	50.00			50.00		6.64	6.43	0.21
11/24/14	Mrs. James E. Mudgett	Cemetery - Rural	25.00			25.00		3.32	3.21	0.11
01/29/17	Mrs. Henry Hanson	Cemetery - Rural	25.00			25.00		3.32	3.21	0.11
02/14/17	Mellie J. Nichol	Cemetery - Rural	100.00			100.00		13.28	12.86	0.42
02/04/18	Mrs. Emma Cox	Cemetery - Rural	25.00			25.00		3.32	3.21	0.11
11/04/22	Nellie Dodge	Cemetery - Rural	25.00			25.00		3.32	3.21	0.11
11/15/23	Charles A. Gilman	Cemetery - Rural	40.00			40.00		5.31	5.15	0.16
05/08/26	Ora Fellows	Cemetery - Rural	50.00			50.00		6.64	6.43	0.21
02/02/28	Melissa G. Rowe	Cemetery - Rural	100.00			100.00		13.28	12.86	0.42
07/26/28	Dr. A. B. Hoag	Cemetery - Rural	100.00			100.00		13.28	12.86	0.42
08/06/28	Stella A. Quinby	Cemetery - Rural	100.00			100.00		13.28	12.86	0.42
11/24/28	Freewill Baptist Church	Cemetery - Rural	500.00			500.00		66.40	64.31	2.09
08/12/29	M. Quinby & M. Leavens	Cemetery - Rural	100.00			100.00		13.28	12.86	0.42
07/03/31	Oliver Lee	Cemetery - Rural	100.00			100.00		13.28	12.86	0.42
10/21/31	Jonathan & Julia Tappan	Cemetery - Rural	25.00			25.00		3.32	3.21	0.11
12/29/31	Frank S. Hunt	Cemetery - Rural	25.00			25.00		3.32	3.21	0.11
12/29/31	Herman E. Lewis	Cemetery - Rural	200.00			200.00		26.56	25.73	0.83
09/28/33	Frank B. Watson	Cemetery - Rural								

07/22/35	Alonzo March Wallace	Cemetery - Rural	150.00	150.00	19.30	0.62
08/27/36	George S. Hoyt	Cemetery - Rural	150.00	150.00	19.30	0.62
08/02/37	Daniel O. Atwood	Cemetery - Rural	200.00	200.00	25.73	0.83
12/29/37	David Quincy	Cemetery - Rural	500.00	500.00	38.58	1.25
05/03/38	William McCloskey	Cemetery - Rural	50.00	50.00	64.31	2.09
10/20/38	Nathaniel Burtleigh	Cemetery - Rural	200.00	200.00	8.31	0.27
05/19/39	Charles L. Wallace	Cemetery - Rural	200.00	200.00	26.56	0.83
06/30/39	Elmer B. Hart	Cemetery - Rural	100.00	100.00	26.56	0.83
03/18/40	Mary A. Marston	Cemetery - Rural	100.00	100.00	13.28	0.42
04/17/40	William Horne Esiate	Cemetery - Rural	115.00	115.00	13.28	0.42
04/18/40	Lucy A. Silver Hunt	Cemetery - Rural	33.75	33.75	15.27	0.48
07/25/40	Walter S. Tappan	Cemetery - Rural	500.00	500.00	66.40	2.09
10/26/40	John S. Quinby	Cemetery - Rural	300.00	300.00	39.63	1.25
02/12/41	Joseph And Nancy Quirby	Cemetery - Rural	100.00	100.00	13.28	0.42
10/30/42	Walter G. Atwood	Cemetery - Rural	200.00	200.00	25.73	0.83
07/27/43	Leonard A. Smith	Cemetery - Rural	100.00	100.00	13.28	0.42
11/29/43	Frank Burtleigh	Cemetery - Rural	100.00	100.00	13.28	0.42
02/01/44	Warren J. Moulton	Cemetery - Rural	100.00	100.00	13.28	0.42
10/25/48	Edw. J. & Clarence Bryant	Cemetery - Rural	500.00	500.00	66.40	2.09
09/06/49	Eliza B. Atwood	Cemetery - Rural	148.23	148.23	66.40	2.09
09/06/49	James S. Rogers	Cemetery - Rural	200.00	200.00	19.68	0.62
09/06/49	Willis H. Smith	Cemetery - Rural	300.00	300.00	25.73	0.83
12/30/49	William M. Gusey	Cemetery - Rural	500.00	500.00	39.63	1.25
01/03/52	Carroll W. Gusey	Cemetery - Rural	200.00	200.00	39.63	1.25
10/11/52	Mrs. Ida M. Hanson	Cemetery - Rural	1,000.00	1,000.00	26.56	0.83
05/10/55	Katharine F. Bryant White	Cemetery - Rural	200.00	200.00	12.79	0.41
07/23/56	Perley C. Knox	Cemetery - Rural	200.00	200.00	26.56	0.83
05/27/57	Effie M. Langley	Cemetery - Rural	200.00	200.00	26.56	0.83
09/19/61	Arthur J. Tuttle	Cemetery - Rural	550.00	550.00	73.03	2.29
04/04/66	James & Harriet Beede	Cemetery - Rural	200.00	200.00	25.73	0.83
09/16/66	Chancellor & Nancy Forbush	Cemetery - Rural	300.00	300.00	39.63	1.25
12/06/66	Bertha G. Smith Est.	Cemetery - Rural	200.00	200.00	26.56	0.83
12/27/66	Catlin, Ford & Smith Lots	Cemetery - Rural	1,000.00	1,000.00	128.62	4.17
04/02/68	Lorenzo O. Bean Lot	Cemetery - Rural	200.00	200.00	26.56	0.83
06/28/68	Charles & Eva Fellows	Cemetery - Rural	150.00	150.00	19.30	0.62
09/09/68	Edward & Victoria Gilman	Cemetery - Rural	100.00	100.00	13.28	0.42
06/01/70	Keith K. Lahey	Cemetery - Rural	400.00	400.00	53.11	1.66
12/14/70	John W. Beede Fund	Cemetery - Rural	500.00	500.00	64.31	2.09
09/09/71	Luther J. Burrows	Cemetery - Rural	200.00	200.00	26.56	0.83
07/11/72	Carl G. Beede	Cemetery - Rural	300.00	300.00	39.63	1.25
03/15/73	Laurence K. Hall	Cemetery - Rural	210.00	210.00	27.88	0.87
08/31/73	Philip S. Robbins	Cemetery - Rural	400.00	400.00	66.40	2.09
09/24/73	Fred & Virginia Cline	Cemetery - Rural	128.00	128.00	17.00	0.54
08/24/73	Charles & Janet White	Cemetery - Rural	500.00	500.00	64.31	2.09
10/03/73	Mr. & Mrs. Alexander Uhle	Cemetery - Rural	400.00	400.00	53.11	1.66
02/19/75	Herbert E. Moulton	Cemetery - Rural	300.00	300.00	39.63	1.25
08/19/75	Glenn Smith Fund	Cemetery - Rural	500.00	500.00	66.40	2.09
10/16/75	Mr. & Mrs. Nathaniel Burrows	Cemetery - Rural	200.00	200.00	26.56	0.83
10/16/75	Lena I. Nelson Fund	Cemetery - Rural	1,500.00	1,500.00	189.18	6.26
01/05/76	Almira Tappan Dodge	Cemetery - Rural	100.00	100.00	13.28	0.42
04/19/76	Henry & Mary B. Balch	Cemetery - Rural	1,000.00	1,000.00	132.79	4.17
11/09/76	Francis O. Pratt	Cemetery - Rural	100.00	100.00	13.28	0.42
12/31/76	Arthur B. Brown	Cemetery - Rural	200.00	200.00	26.56	0.83
04/01/77	Frederick K. Larsen	Cemetery - Rural	100.00	100.00	13.28	0.42
09/12/77	Erskine & Catherine White	Cemetery - Rural	500.00	500.00	66.40	2.09

09/12/77	Kunigunda Reickert	Cemetery - Rural	25.00	50.00	3.32	3.21	0.11
11/18/77	U. Guhrke Speers	Cemetery - Rural	375.00		49.80	49.23	1.57
11/18/77	William & Hope R Hacker	Cemetery - Rural	500.00		66.40	64.31	2.09
01/05/78	Edward & Ruth Wenz	Cemetery - Rural	500.00		66.62	66.26	2.09
01/05/78	Edward A. Swain, Jr.	Cemetery - Rural	50.00		6.75	7.41	0.21
04/14/78	Richard M. Ford	Cemetery - Rural	300.00		40.53	44.50	1.27
07/20/78	Herman E. Lewis	Cemetery - Rural	1,500.00		199.18	192.92	6.26
12/20/78	Slaker-Kinball	Cemetery - Rural	150.00		20.27	22.28	0.64
05/25/79	Harty R. Taylor	Cemetery - Rural	350.00	100.00	34.52	32.15	2.37
07/27/79	Rufus Garland Trust	Cemetery - Rural	500.00		66.40	64.31	2.09
10/01/79	Mrs & Mrs Oliver Coolidge	Cemetery - Rural	500.00	300.00	6.64	6.43	0.21
10/19/79	Polly Switzer	Cemetery - Rural	60.00		7.97	7.72	0.25
12/03/79	Richard & Anne Pagen	Cemetery - Rural	700.00		92.95	90.03	2.92
12/17/79	Methaniel H. Burrows	Cemetery - Rural	372.00		46.63	44.63	2.00
04/14/80	Dr & Mrs Donald Hight	Cemetery - Rural	100.00		13.28	12.86	0.42
05/19/80	Monroe & Bernice Michael	Cemetery - Rural	500.00		66.40	64.31	2.09
06/02/80	Dr & Mrs H Curtis Wood Jr	Cemetery - Rural	100.00		26.56	25.73	0.83
09/12/80	Austin Burrows	Cemetery - Rural	280.00		37.18	36.01	1.17
09/16/80	John & Janet Laverack	Cemetery - Rural	500.00		66.40	64.31	2.09
09/16/80	John & Janet Laverack	Cemetery - Rural	500.00		66.40	64.31	2.09
07/08/80	Mrs & Mrs Theodore S Hope Jr	Cemetery - Rural	125.00	25.00	16.80	16.07	0.53
12/11/80	William Biddle	Cemetery - Rural	500.00		66.40	64.31	2.09
02/27/81	Rev Harris W & Jean Howe	Cemetery - Rural	200.00		26.56	25.73	0.83
06/08/81	Thomas Marshall Oix	Cemetery - Rural	500.00		66.40	64.31	2.09
09/23/82	Mrs Peter Burrows	Cemetery - Rural	400.00		53.11	51.45	1.66
10/28/81	Luther Burrows	Cemetery - Rural	200.00		26.56	25.73	0.83
09/23/82	Mrs Gurney Taylor	Cemetery - Rural	300.00		39.83	38.58	1.25
12/30/82	Dr Gurney Taylor	Cemetery - Rural	100.00		13.28	12.86	0.42
03/22/83	Mrs & Mrs Haven Tibbetts	Cemetery - Rural	100.00		13.28	12.86	0.42
06/06/84	David B. & Elizabeth Howe	Cemetery - Rural	100.00		13.28	12.86	0.42
11/28/84	June Nicoli	Cemetery - Rural	10.00		1.33	1.29	0.04
11/28/84	Ethel Carter	Cemetery - Rural	10.00		1.33	1.29	0.04
11/28/84	Wrona R Bailey	Cemetery - Rural	100.00		13.28	12.86	0.42
11/28/84	Vaughan & Lois Harmon	Cemetery - Rural	500.00		66.40	64.31	2.09
12/01/84	Mrs & Mrs Robert Clifford	Cemetery - Rural	525.00	425.00	66.95	64.31	2.64
05/29/85	Erving & Evelyn Mudgett	Cemetery - Rural	50.00	30.00	6.74	6.43	0.31
08/20/85	Edith W. Nelson	Cemetery - Rural	520.00	500.00	6.11	6.11	0.22
08/20/85	Mrs & Mrs William Linscheer	Cemetery - Rural	500.00	500.00	11.66	11.66	0.71
08/20/85	Ms & Mrs Albert Peaslee	Cemetery - Rural	200.00	200.00	1.67	1.67	0.67
10/16/85	Mrs & Mrs Eurette McCabe	Cemetery - Rural	100.00	100.00	1.11	1.11	0.42
10/30/85	Mrs & Mrs Curtis Beaton	Cemetery - Rural	100.00	100.00	1.11	1.11	0.42
05/24/79	Bernice Peaslee	Cemetery - Skinner	100.00		13.28	12.86	0.42
10/29/82	Arthur Thompson	Cemetery - Thompson	300.00		39.83	38.58	1.25
06/13/74	Lena T. Nelson Fund	Cemetery - Thompson	6,250.00		829.92	803.84	26.08
09/07/20	George W. Thompson	Cemetery - Thompson	220.00		29.21	28.29	0.92
04/15/63	Charles A. Fowler	Cemetery - Weed	300.00		39.83	38.58	1.25
01/03/16	Charles H. White	Cemetery - White	1,000.00		132.79	126.62	4.17
02/20/08	William Burleigh	Cemetery - Whiteface	107.43		14.27	13.82	0.45
04/15/63	Charles A. Fowler	Cemetery - Whiteface	300.00		39.83	38.58	1.25
08/17/82	Marguerite & Stephen Davol	Cemetery - Whiteface	200.00		26.56	25.73	0.83
03/28/80	Edie Burrows	Children's Fund	1,512.25		253.95	253.95	654.20
07/27/83	Albert C Blanchard	Children's Fund	13,717.00		2,050.25	1,985.00	2,588.42
04/22/77	Marjorie Thompson Jr	Child, School	15,159.40		3,451.37	2,691.14	3,231.49
07/28/70	Children's Dental Trust	Dental Fund	1,151.76		204.54	0.00	593.16
09/07/84	Lena T. Nelson Memorial Day	Flags	5,000.00		388.62	388.62	1,113.86
05/01/84	Doris L. Benz	General Purpose	100,000.00		576.97	1,766.51	18,169.59
05/01/20	Charles Blanchard	Highway Fund	32,951.31		14,357.68	4,237.83	13,37.67



01/01/31 Moses A Hall	Highway Fund	26,896.56	270.00	26,896.56	2.30	3,571.51	3,459.30	112.21
03/17/84 Sandwich Home Nursing Asso	Home Nursing	500.00		330.00		64.12	0.00	46.42
12/30/12 Erastus P. Jewell	Library	60.00		500.00		66.40	64.31	2.09
05/01/20 Charles Blanchard	Library	3,839.00		3,839.00		509.77	493.76	16.01
04/27/47 Joseph Wentworth "A"	Library	2,000.00		2,000.00		265.57	257.23	8.34
01/03/52 Cora M. Barker	Library	500.00		500.00		66.40	64.31	2.09
02/07/68 Stephen Wentworth Memorial	Library	11,912.50		11,912.50		1,581.82	1,532.13	49.69
02/07/77 Bicentennial	Maint & Imp Swim Areas	4,573.39		4,573.39	3,100.29	1,018.96	1,091.66	3,027.59
01/31/45 Town Of Sandwich	Recreation	458.55		458.55	85.84	72.29	0.00	156.13
07/01/37 Daniel O. Atwood	School Fund	4,000.00		4,000.00		531.15	514.46	16.69
02/16/54 Sandwich Town Grange Fair	Sidewalk Fund	2,189.69		2,189.69	84.72	64.36	0.00	149.08
09/13/48 Slade Improvement Fund	Town Improvement	1,000.00		1,000.00	397.86	365.82	434.09	496.96
						185.62	180.00	403.48
COMMON FUND TOTALS		278,536.77	2,900.00	0.00 281,436.77	16,695.73	39,392.90	24,865.00	31,223.63
09/26/69 Joseph Wentworth "B" - Library, Concord Nat. Bank		322,488.03		6,274.64 328,762.67	0.00	29,611.76	29,611.76	0.00
TOTAL TRUST FUNDS		601,024.80	2,900.00	6,274.64 610,199.44	16,695.73	69,204.66	54,676.76	31,223.63
CAPITAL RESERVES								
Highway Equipment		49,021.85	22,400.00 (32,390.00)	39,031.85	19,030.78	5,607.09	0.00	24,637.87
Fire Protection Equipment		15,000.00	5,000.00	20,000.00	2,635.51	2,185.91		4,821.42
Office Equipment			16,000.00	16,000.00	0.00	1,545.12		1,545.12
Dump Fund		4,000.00	3,000.00	7,000.00	1,445.02	815.53		2,260.55
Police Dept Equip		8,165.00	2,000.00	10,165.00	1,138.66	1,091.59		2,230.25
TOTAL CAPITAL RESERVES		76,186.85	48,400.00 (32,390.00)	92,196.85	24,249.97	11,245.24	0.00	35,495.21
***** GRAND TOTALS *****		677,211.65	51,300.00 (26,115.36)	702,396.29 40,945.70	80,449.90	54,676.76		66,718.84

This is to certify that this report is complete and correct, to the best of our knowledge and belief.

Dana Pearson, Jane A. Brewer, Earle Peaslee, Trustees

## SAMUEL H. WENTWORTH LIBRARY

The library continues its effort to serve the Town of Sandwich with its various functions: a center for information and reference and a source of knowledge and entertainment in the book collection. To make the library hours more consistent, they were changed and thereby increased by two hours.

A most successful and useful addition to the library service was the purchase of a Xerox 1025 copier which has filled a very real need of the citizens of Sandwich. The copies are excellent and the machine is getting substantial use.

In June, M. F. Hambrook suffered a severe heart attack which left us temporarily without an assistant librarian. The Friends of the Library Volunteers rose to the occasion and assisted the Librarian until MF's return in September.

The Friends continue their many activities that so enhance the library services. Of the many programs, the noontime book reviews "Books Sandwiched In" is especially popular. Among the many other activities are monthly exhibits, children's story hour, plants and flowers year-round, outreach (books to those confined at home), library volunteers and the always successful Christmas party. Profound thanks to the many volunteers who contribute so much time and talent to the library through the wonderful Friends organization. The beautiful flower garden in front of the library is due to the Friends' generosity.

MF Hambrook continues to serve as Librarian at the Central School and all the classes of the school come to the library once a week.

The librarians checked the shelves of the whole library collection, insuring all books were in their proper category and all had appropriate cards in the files, a monumental job.

The Bearcamp Garden Club donated two mountain laurel now planted at the front steps of the library. The deteriorating driveway was repaired by the town highway department.

In order to maintain standards the librarians and trustees attended professional meetings and conferences during the year.

Dick Papen does a most capable job in keeping the building and grounds in excellent condition. The problem of the old tile roof and the new flat roof will require work by roofing specialists in the near future.

The five member Book Selection committee meet regularly to choose the books to be acquired by the library, a difficult but interesting job. Suggestions for new acquisitions are welcomed by the committee.

We are so very fortunate to have such exceedingly interested and truly dedicated librarians in Sylbert Forbes and Mary Frances Hambrook.

Lynwood Bryant

Janet Laverack

Ginger Parsons

Margaret Goodwin

Donald McDougall

John Perkins

Trustees

## SAMUEL H. WENTWORTH LIBRARY

## — Circulation —

Books:	Fiction	4,627
	Non Fiction	2,582
	Juvenile	4,307
	School Juvenile	821
	State Library and Others	77
Magazines:		<u>1,795</u>
		14,209
Recordings:		624

## — Library Holdings —

Books—December 31, 1984		14,971
New:	Fiction	177
	Non Fiction	211
	Juvenile	<u>234</u>
		622
		<u>622</u>
		15,593
Discards:	Juvenile	2
	Adult	<u>7</u>
		9
	(December 31, 1985)	<u>9</u>
		15,584
Magazines:	Subscriptions	34
	Gifts	<u>12</u>
		46
Recordings:	December 31, 1984	1,309
	New: records	7
	cassettes	<u>37</u>
		<u>44</u>
		1,353
	Discards	4
	(December 31, 1985)	<u>4</u>
		1,349

Camera circulated 12 times—Need Pictures? Borrow the camera!

## — Financial —

Balance on hand—December 31, 1985	25.00
Received from Treasurer	<u>114.78</u>
	139.78

## — Expenses —

Balance on hand—December 31, 1985	<u>127.25</u>
Fines received and paid treasurer	12.53
	134.25

## SANDWICH HOME NURSING ASSOCIATION

### Report for 1985

The Sandwich Home Nursing Association, incorporated in July 1980, has had a busy year in 1985. The primary purpose and goal of the Association is to see to it that the people of Sandwich will have available to them at all times the best home nursing care. The care rendered to the people of our town by the nurses of the Visiting Nurse Association of Wolfeboro was again of excellent quality, and 45 patients were so served. The following table compares the care received here in 1985 with that of 1984.

	1985	1984
Number of patients treated	45	42
Total home visits*	671	759
Skilled nursing care visits	385 to 33 pats.	523 to 36 pats.
Physiotherapy visits	270 to 8 pats.	214 to 6 pats.

\*This figure includes "New Baby-Well Child" Clinic visits, "Health Promotion" visits, skilled nursing care visits, and those for physiotherapy.

The above table shows that in 1985 there were 3 more patients treated in their homes than in 1984, and 88 fewer home visits were made; 138 fewer nursing care visits were made to 3 fewer patients, and 56 more physiotherapy visits were made to 2 more patients in 1985 as against 1984.

As has been the situation in the last 3 years, the hospital patients were discharged home much earlier in the course of their recovery than was formerly the case. Our VNA nurse, Mrs. Barbara Cleveland, handled all cases skillfully and well in spite of the increased complexity of their not-yet-recovered condition.

As the result of actions taken at the 1985 Town Meeting payment to the Wolfeboro VNA is now made directly by the Town. Freed of this obligation, the Sandwich Home Nursing Association is concentrating on the expansion and improvement of its supply of home nursing equipment and upon the provision of other ancillary home nursing services.

In this regard the Association has collected more home nursing equipment, and has had some of the old equipment refurbished. The equipment is being loaned out to our home-bound recovering, and ill and infirm people. When the equipment is no longer needed in the patient's home it is returned to us, and we clean it thoroughly and have it ready to lend to the next person who needs it. People who wish to use such equipment should call 284-7711, 6655 or 7789.

The Association is actively seeking donations to our Endowment Fund, and we are glad that some have been made as memorials to loved ones. We believe that in these times of ever-increasing costs of

medical and nursing care, and of shorter periods of hospitalization, it is important that our Association build up a "safety net" financial backlog.

Respectfully submitted,  
Charles S. Stevenson, M.D.  
President

Charles S. Stevenson, M.D., President  
Mr. Edwards F. Leiper, III, Treasurer  
Mrs. Henrietta McBee, Secretary  
Mrs. Gladys Burrows, Trustee  
Mr. Robert Burrows, Trustee  
Mrs. Margaret N. Goodwin, Trustee  
Mrs. Susan Wiley, Trustee  
Rev. Marshall Davis, D.Min., Trustee  
Mr. John L. Webb, Trustee



## SANDWICH PLANNING BOARD

Your Planning Board was pleased that the Town, at the last Town Meeting, voted to adopt amendments to the Zoning Ordinance establishing a Waterfront District and defining Prime Wetlands. The vote exceeded 75% in the affirmative and was solid evidence that the Town recognized the importance of Wetlands and of protecting our lakes and ponds from "funnel development". In this regard we continue to monitor closely the efforts of the Office of State Planning to establish statewide guidance for guiding growth and arriving at regulations that maximize recreational use while at the same time protecting these vital resources against damage from pollution and over-development. A part of this monitoring is the continued attendance by Board members of an annual lecture series presented and sponsored by the N.H. Municipal Association. These lectures are intended to keep your Board abreast of rapidly changing and increasingly complex field—land use law.

Instances have been found of residents naming their own roads, streets, drives, etc. We are all reminded that it is the responsibility of the Planning Board to name or approve names for all official thoroughfares. It is vital that this requirement be observed since postal addresses are involved as are addresses for the fire department as well as other emergency vehicles. Recently the following thoroughfares have been given names: Josiah Beede Road (by Annette Ransom residence); Birch Tree Road (Angier Hill); Sandwich Slopes Drive; Hannah Road (Ambrose Development); and Miles Road (formerly Miles Pond Road). Suggestions for names of unnamed roads should be submitted to the Planning Board for approval. In general, names should have historic significance or be descriptive in character.

Finally, we were deeply saddened by the loss of Bob Brewer this past year. Bob served on the Planning Board for some twenty years, during which he served in the capacity of Chairman for several terms. We shall miss his expertise, his friendly counsel, his dedication to his town, and his unflinching sense of humor.

Robert Delgado  
Chairman



## **SANDWICH BOARD OF ADJUSTMENT 1985 Annual Report**

In 1985, the Board of Adjustment met twelve times. Ten hearings on appeals were held and eight decisions rendered. Two hearings were continued into 1986. The appeals involved eight requests for variances and two requests for special exceptions. One motion for rehearing was filed and decided.

In addition, the Board conducted an intensive study and review of its Rules of Procedure in an effort to improve them and to comply with newly enacted requirements of the state statutes. The Board also completely revised the application for appeal form in an effort to make it more informative for the Board and to help the applicant understand what should be presented to the Board in the way of information about the question presented. In connection with the form revision, the Board wrote a comprehensive set of instructions to applicants to explain the appeal process and what is required to be granted a valid variance, special exception, or relief from an administrative decision.

The Board reminds anyone contemplating building a new building, making changes or additions to existing structures, or changing uses of their property to review carefully the Zoning Ordinance of the Town. If required, application for the appropriate permit should then be made to the Selectmen. This could eliminate unnecessary appeals and delays.

Phil W. Dodge,  
Chairman

## SANDWICH HISTORIC DISTRICT COMMISSION

Through the efforts of the Historic District Commission the state highway department was persuaded to remove some of the signs they had erected, without the prior knowledge or consent of the town.

The telephone/electric companies removed two large and obtrusive brace-poles they had put up in the village. One was in front of the library and the other between the Corner House and the property of Dr. William Smith. Both companies declined to bury the ugly tangle of wires, underground, unless the town paid the cost.

The Commission has seen that business signs were kept small and uniform in the hope of preventing the visual jungle seen in some towns.

The Commission has prevented the instalation and use of high-powered spot lights and yard lights which would have spoiled the view of the night sky, been an annoyance to neighbors and changed the character of the village.

We will continue working to keep the village the attractive and liveable place that it now is.

Jane Beckman,  
Chairman

## SANDWICH CONSERVATION COMMISSION 1985 Annual Report

This year, the Conservation Commission wrapped up the Prime Wetlands Evaluation project and began several new studies of natural resources in Sandwich.

Maps and reports for the town's eight prime wetlands were submitted this year to the New Hampshire Wetlands Board. The wetland study will help the state in issuing dredge and fill permits. The study was used for the first time this fall to gauge what impact of the proposed town sewerage system in Center Sandwich may have on Creamery Brook.

Dredge and fill permits and their effect on Sandwich wetlands remains a major part of the Commission's work. Each application to the state for a permit is field checked by two or three Commission members. The Commission then recommends to the Wetlands Board whether the permit should be issued and any conditions the permit should include.

In other projects, Joseph Upson, Commission vice chairman and a former geohydrologist with the U.S. Geological Survey, began mapping town aquifers this year. Brad Smith, Commission secretary last spring, was instrumental in lobbying the state legislature for new restrictions on bear hunting. The law passed last summer reportedly will protect over 100 bears annually and help to improve the population of bear. Ralph and Jenny Bickford worked closely with Selectman Fred Rozelle in studying the impact of wood-fired electric generators proposed in Bridgewater and Tamworth. Several members of the Commission have begun studying U.S. Forest Service management plans for the Sandwich Range and Sandwich Notch.

Sixteen Sandwich youngsters followed the Red Hill River from Dinsmore Pond through Sandwich to Lake Winnepesaukee during "Five Days of Sandwich" in August. The weeklong nature camp taught by Shirley Lear and Rudy Carlson introduced the children to water plants, acid rain, wildlife, topography, old mills and bogs. The camp was supported by gifts from the Bearcamp Valley Garden Club, Whitesylvania Trust and Mr. and Mrs. Earle Peaslee. The Commission plans to run a fourth session of the camp in 1986.

The Conservation Commission meets the second Tuesday of each month at Town Hall, 7:30 p.m. Citizens are invited to attend and to join in any project which interests them.

Martha Carlson,  
Chairman

# TOWN FORESTRY COMMITTEE ACCOUNT

## Receipts — 1985

Balance, 31 December, 1984	\$19,209.55
Income from Investments	<u>1,443.19</u>
	\$20,652.74

## Disbursements — 1985

None	<u>—0—</u>
Balance, 31 December, 1985	\$20,652.74
Savings Account	290.24
Certificate of Deposits	<u>20,362.50</u>
	\$20,652.74

## SANDWICH RECREATION 1985

A breakdown of recreational activities is as follows:

- The Fair Association donated the large commercial building for the indoor skating rink in January 1985. Because of lack of use it was not set up this winter. An outdoor rink was put on the North Sandwich property under the guidance of the Sandwich Rec. Commission.

- The school ski program was held at Ossipee Mt. for downhill and on the school grounds for cross-country. Unfortunately because of school scheduling the Gunstock Outreach Program could not be utilized.

- A gymnastics program was offered to elementary school children and preschool age activities through an instructor from the Yankee Fitness Center of Plymouth.

- Little league baseball was offered with a major, minor and girls softball teams. The major team made the playoffs for the first time.

- The tennis courts were re-done with a rubberized sub-surface which made them easier to play on.

- The summer program provides adult and youth tennis lessons and tournaments.

- A town beach program with swimming, aquacizes, etc.

- A trip to the Volvo Masters Tennis Tournament in Conway.

- Old Home Week activities.

- Hiking trip under volunteer supervision by the Sandwich Rec. Commission.

- The Tri-town Raiders, with many Sandwich members, won the state major softball championship and went to Atlanta, Georgia where they finished 25th in the nation. The team will travel to Spokane, Washington for next years tourney.

- The Sandwich youth soccer team finished 2nd in the Meredith soccer league, this is the second good season in a row. Much credit goes to a great bunch of kids and to Mr. Dave Taylor for his help the past two years. The Sandwich coaches also were in charge of the Meredith All-stars, which finished second in the Meredith All-star Tournament. The final game was determined by a shoot-out.

Many thanks to all the people who have helped with the recreational activities this year. Also, thanks to the Quimby Trustees who have provided funds for most of these activities.

Respectfully submitted,  
Jere Burrows



## SANDWICH RECREATION COMMISSION

The calendar year 1985 showed the Recreation Commission active in numerous areas. The Sandwich beach program was again successful, as were other programs sponsored by the Commission: a gymnastics class, x-country ski clinics, and Dave Stuntz' dog obedience classes.

Development of the North Sandwich park property progressed well this year, due to the volunteer efforts of many townspeople—particular thanks to Bob Rowan for his help on the project. Over 50 workers volunteered their time and equipment in plowing, leveling, raking and seeding the property. Approximately 500 volunteer hours were compiled. The property is now more compatible for field sports, has a level skating rink and plans are proceeding for tree pruning and planting in the near future. More improvements and funding are in store for this year.

For some years the Quimby Trust Fund has been developing and funding recreation in Sandwich. These activities have included down-hill skiing, baseball and soccer teams and tennis lessons. The Quimby Trustees would like to have the town take over the programs and have agreed to fund it at the same level in the beginning with decreasing financial involvement over a period of time.

The Recreation Commission has been considering two possible ways to take over the Quimby program and create a town sponsored recreational program. One approach would be for the town to have a part-time program, that is taking the existing Quimby program and adding it to our own budget for the present town run programs. The other choice for the town is to create a full-time program for Sandwich and hire a year-round recreation director who would develop and oversee comprehensive recreational opportunities for all ages. The Recreation Commission comprised of 5 townspeople appointed by the Selectmen would advise and oversee either a full- or part-time director. We would like you to prepare to vote on two warrant articles at town meeting: the first one will be to raise the amount of \$27,455.00 and support a full-time recreation director, the second will be voted on if the first article is passed over and it will be to raise the amount of \$25,055.00 and to support a part-time director.

In either case, the Quimby Trust Fund would be contributing \$16,000.00 the first year and plans to taper off its financial support gradually.

Informational handouts explaining the two choices in more detail, will be available to townspeople in advance of Town meeting. We encourage you to look them over carefully.

The Recreation Commission meets the first Tuesday of each month at 7:30 p.m. at the Town Hall. We look forward to your involvement and support in the coming year.

Donald E. Brown  
Linda W. Marshall

Susan Wiley  
Charles Gamper

Kevin Michael



## SANDWICH CEMETERY TRUSTEES 1985

## RECEIPTS:

Balance, December 31, 1984	\$2,887.04
Arthur H. Heard Trust	1,250.00
Town Appropriation	500.00
MVSB Interest	204.28
Trustees of Trust Funds	1,578.51
	<hr/>
	\$6,419.83

## EXPENSES:

Donald Bonnier (Maintenance)	\$2,298.00
	<hr/>
Balance	\$4,121.83

## Mason Cemetery

## Receipts:

Balance, December 31, 1984	\$3,022.75
MVSB Interest	174.46
Trustees of Trust Funds	682.76
	<hr/>
	\$3,879.97

## Expenses:

Sarah Zuccarelli (Maintenance)	\$ 423.28
	<hr/>
Balance:	\$3,456.69

Elisabeth G. Powers,  
Treasurer

## SANDWICH POLICE DEPARTMENT

### Annual Report — 1985

1985 found Chief Marc Maybery leaving the Sandwich Police Department to seek a new career in the world of business. Marc's expertise and knowledge in the law enforcement field will be greatly missed. I would like to take this opportunity to personally thank Marc for giving me the opportunity to serve the Town of Sandwich. Good luck, Marc, in your new endeavor.

I would like to reiterate Marc's statement last year to the good citizens of Sandwich that if you see or hear anything that you feel is suspicious in nature to please not hesitate in notifying the authorities. Your call could be the call that stops or prevents a crime.

There is a leash law in your town that was voted into law by the citizens. This law was put into effect for the safety of your pets as well as for the protection of the citizens and their property. We receive numerous complaints each month and would like to remind pet owners of this leash law and ask that they abide by it.

I look forward to serving the community of Sandwich in the upcoming year and wish to thank Troop E of the New Hampshire State Police and other local Departments along with the citizens of Sandwich for their support and assistance throughout the year.

Respectfully submitted,  
Terry Berry,  
Interim Chief

**SANDWICH HIGHWAY DEPARTMENT**  
**Annual Report 1985**

On April 17, 1985, our new G.M.C. Dump Truck was delivered to the Highway Department. We received a price from Barrett Bodies for \$1,475.00 to rebuild the old plow frame and mount it on the new truck. After studying the problem, we decided that the Highway Crew could do the work and Keith Wheeler and Bill Quinn rebuilt the plow frame and mounted it on the new truck; it is a good job.

We rented a Crushing Plant from Bruce Robinson so that we could crush, at Wilbur Cook's pit, all the gravel necessary for Town Road maintenance and repair. 3,000 yards were crushed at a considerable savings. We also have a stock-pile on hand for emergencies and convenience.

Driveway plowing was done twelve times in the winter of 1984-85, at an average charge of \$2.50 a storm for a ninety foot driveway.

I don't think you could start a snowblower for that amount.

There are roughly 12¾ miles of driveways that the Town plows.

The re-construction of Red Hill Road was completed and the road is now wider and smoother. Two loaders were used in removing three rocks, each of which took one day to dig out.

Mason Road was extensively regraded by correcting the ditching on each side and removing huge rocks. The hard surface had to be patched at a cost of \$1,900.00 for material and the road resealed.

My thanks to the men of the Department for their complete cooperation and willingness at all times and to the Selectmen.

Respectfully submitted,  
Peter E. Prentice,  
Road Agent

## SANDWICH FIRE DEPARTMENT Annual Report 1985

In Town Fires .....	22
False Alarms .....	0
Out of Town Mutual Aid Calls .....	38
Search, Rescue and Medical Emergencies .....	37
Other Emergencies .....	7
Service Calls .....	<u>10</u>
Total Calls .....	84

This past year saw a decrease in our total calls but an increase by two in fire calls. Chimney fires decreased by one, but formed 59% of our emergencies calls.

Please continue to have your chimneys cleaned and checked at least once a year. One of the structure fires this past fall started from a chimney fire, but because of the activation of a smoke detector it was quickly detected and reported so that we were able to extinguish it before extensive damage was done. This once again showed the value of smoke detectors!

A second structure fire at the end of the year caused extensive damage to a summer home even though it was reported promptly and the Department made an excellent stop. This fire also was caused as a result of wood heating.

We would like to take this opportunity to publically extend our thanks to Stuart Heard for the many, many years of service in the Fire Department and for the years he served as its secretary. Stuart retired from active duty this past year.

We would also like to extend our heartfelt thanks to all who supported our recent fund drive to raise money for a badly needed rescue truck. The drive was very successful and we are currently awaiting delivery of the new truck and hope to have it in service early in 1986.

There still is a great need for new members of the Department both for firefighting and the rescue squad. This need is particularly pressing for daytime responses. Anyone interested is urged to contact one of the members or the Selectmen's office.

I wish to thank all that have given time, help and support this past year particularly our members, the Sirens, the Police and Highway Departments and the Selectmen.

Francis G. Hambrook,  
Chief

## NOTICE TO VETERANS

Any veteran entitled to tax exemption in order to obtain same, must file with the Selectmen his permanent application before April 15th or contained in an envelope addressed to such officials postmarked by that date. If a person eligible for exemption changes his domicile or a veteran's wife becomes a widow during the year, a new permanent application must be filed with the assessing officials in the succeeding year.

If a husband and wife are both veterans each must file a separate permanent application.

An application for Service Exemption which appears on the bottom of your Inventory of Taxable Property form must be filed yearly before April 15th.

## SERVICE TAX CREDITS: CLASSIFICATIONS

1. Paraplegic, double amputees and their surviving spouses owning specially adapted homesteads with V.A. assistance. Credits unlimited.
2. Totally and permanently disabled veterans, their spouses or widows, and the widows of veterans who died or were killed on active duty. Credit \$700.00.
3. All other qualified persons. Credit \$50.00.

## OTHER TAX CREDITS

ELDERLY (EXPANDED)

BLIND

WOODHEATING

SOLAR SYSTEMS

WINDPOWER

Permanent Exemption Application Cards are available in the Selectmen's Office. These list permanent exemptions. If you would like to add or change an exemption, please indicate so on your yearly Inventory Form. Exemption cards must be filled out prior to April 15 to be effective that year.

## BEACH AND DUMP STICKERS

are available at the Selectmen's Office

## DUMP HOURS

### SUMMER

May 15 through October 20

Sunday	1 p.m. to 6 p.m.
Monday	8 a.m. to 1 p.m.
Wednesday	2 p.m. to 7 p.m.
Thursday	8 a.m. to 1 p.m.
Saturday	8 a.m. to 1 p.m.

### WINTER

October 21 through May 14

Wednesday	11 a.m. to 4 p.m.
Saturday	11 a.m. to 4 p.m.
Sunday	11 a.m. to 4 p.m.

Dump will be closed on holidays  
and open the next day.



**VITAL  
STATISTICS**

**1985**

**TOWN OF SANDWICH  
NEW HAMPSHIRE**

# **BIRTHS** **Registered in the Town of Sandwich, New Hampshire** **for the Year Ending December 31, 1985**

Date of Birth	Place of Birth	Name of Child	Name of Father	Name of Mother
Late additions for 1984				
December 14	Laconia	Lisa Louise Potter	Daniel R. Potter	Kathy Mae Smart
December 28	Laconia	Hilary Loring Szymujko	Jeffery Alexander Szymujko	Sara Burnham Johnston
1985				
January 2	Hanover	Stacey Linnae Gabriel	Robert Todd Gabriel, Jr.	Junemarie Barbara Meehan
February 16	Hanover	Elizabeth Jane Bryant	Milton Robinson Bryant, Jr.	Louisa Wells Brewer
February 6	Laconia	Brian Patrick Coolidge	Peter B. Coolidge	Susan J. Hutchinson
March 22	Laconia	Townsend Eric Thorndike	Townsend Davis Thorndike	Melissa Jane Yeager
April 22	N. Conway	Nathan Matthew Ames	Robert John Ames	Doon Maura Mustapha
April 29	Hanover	Abigail Winchester Moore	Courtenay Wadsworth Moore	Ann Marie Winchester
May 2	Laconia	Brianna Hambrook Greene	William Marston Greene	Susan Jean Hambrook
May 10	Laconia	Kayla Ann Bennett	Kenneth James Bennett	Karen Joy Stokes
May 20	Hanover	Alexander Lee Bickford	Randall Mark Bickford	Mary Barbara Lee
May 20	Hanover	Andrew Lee Bickford	Randall Mark Bickford	Mary Barbara Lee
July 26	Wolfeboro	Nathaniel Andrew Peaslee	Andrew Nelson Peaslee	Cheryl Ann Baker
July 26	Laconia	Patrick McClenney Dail	Richard Alvin Dail	Susan Leigh Stoneffer
September 1	Sandwich	Joshua Jonathan Mauch	Daniel John Mauch	Janina Popenoe
September 3	N. Conway	Hannah Boory	Peter Thomas Boory	Diane H. Decker
September 7	Laconia	Benjamin Scott Shambaugh	Benjamin Dibble Shambaugh	Lisa Marie Scott
October 11	Laconia	Jessica Calantha Oxtan	Kenneth Alan Oxtan	Cynthia Locke Sears
December 3	Laconia	Jeffrey Dean Fleischmann	Andrew Hall Fleischmann	Christina Anne Villadolid

I hereby certify that the above return is correct, according to the best of my knowledge and belief.

Rita P. Taylor,  
Town Clerk

# MARRIAGES

Registered in the Town of Sandwich, New Hampshire  
For the Year Ending December 31, 1985

Date of Marriage	Name and Surname of Groom & Bride	Residence of each at Time of Marriage
May 18	Kimberly K. Frase Lauren A. Ulitz	Sandwich, N.H. Tamworth, N.H.
June 15	Andrew H. Fleischmann Christina A. Villadolid	N. Sandwich, N.H. N. Sandwich, N.H.
August 17	William S. Speers Donna E. Kinney	Middletown, Delaware Bedford, Mass.
September 14	John F. Benvenuto Ellen L. Fleischmann	Somerville, Mass. Somerville, Mass.
September 28	Stephen L. Picone Fay P. Scott	Sandwich, N.H. Conway, N.H.
October 24	Anthony C. Elliott Joan M. Nassif	N. Sandwich, N.H. Raynham, Mass.

I hereby certify that the above return is correct, according to the best of my knowledge and belief.

Rita P. Taylor,  
Town Clerk

# **DEATHS** **Registered in the Town of Sandwich, New Hampshire** **For the Year Ending December 31, 1985**

Date of Death	Place of Death	Name and Surname of the Deceased	Name of Father	Name of Mother
Not previously entered in Town Records				
April 13, 1984	Massachusetts	Doris L. Benz	Roscoe Peaslee	Dorothy E. Robinson
January 8, 1985	Laconia	David W. Peaslee	William B. Cabot	Elizabeth Parker
February 9	Meredith	Anna L. Coolidge	George Page	Mary Hutcheson
March 20	Franklin	Hutcheson Page	Edouard Brebion	Marguerite Bre---
April 7	Meredith	Renee Brebion Taylor	Henri Wenson	Annie Bennett
April 16	Concord, Mass.	Glara W. Roth	Hubbard Webber	Grace
May 8	Laconia	Christie M. Sears	Raymond Brewer	Elizabeth Roberts
July 12	Hanover	Robert W. Brewer	Willem G. Linscheer	Johanna
August 2	Moultonboro	Franklin G. Linscheer	Robert McClure	Dover
August 6	Wolfeboro	Beverly J. McCarthy	James Remick	Cora Atwood
September 13	Ossipee	Nelson Atwood Remick	Henry T. Tibbetts	Blanche Scriggi---
December 12	Meredith	Elmer Haven Tibbetts	William Hunter McBee	Alice Eaton
November 6	Laconia	Burrett McBee		

I hereby certify that the above return is correct, according to the best of my knowledge and belief.

Rita P. Taylor,  
Town Clerk

The following is a list of  
ZONING ORDINANCES  
for the Town of Sandwich.

1. Districts and District Regulations
2. General Provisions Applicable to All Districts
3. Sign Regulations
4. Camping and Camping Area Regulations
5. Mobile Home Regulations
6. Wetland Protection — Prime Wetland Protection
7. Steep Slope Protection
8. Building Code and Flood Plain Protection
9. Administration, Amendment, Enforcement and Penalty
10. Variances and Special Exceptions
11. Historic District Ordinances
12. Sub-Division Ordinances

# **EMERGENCY CALLS**

**To Report Fires or Call  
Emergency Equipment**

**Emergency Ambulance Service**

**Tel. 1-524-1545**

**SANDWICH POLICE DEPARTMENT**

**284-7777**

**Phone answered day and night**

**NEW HAMPSHIRE STATE POLICE TROOP E**

**323-8112**

**CARROLL COUNTY SHERIFF'S OFFICE**

**1-800-552-8960**

**SANDWICH HEALTH ASSOCIATES**

**284-6247**

**FOREST FIRE WARDEN**

**F. G. HAMBROOK 284-6876**